

# COBBETT'S WEEKLY POLITICAL REGISTER.

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[PRICE 10D.]

"The noble lord calls upon the constitutional guardians of the people to commit into the hands of others a trust so unspeakably important, and to become mere spectators of an inquiry, which is to decide on the fate of their country. The noble lord says, that the powers of the Commissioners of Accounts will, in no wise, lessen the powers of Parliament; for that the former are merely to inquire, examine, and report, and that it is reserved for Parliament to judge, to determine, and to act; that the final deliberation is reserved to them, and that they have the power to reject such measures proposed by the Commissioners, as they may deem inconsistent with the public welfare. How humiliating, how miserable a picture of parliamentary power is this! So, then, all the power of parliament, with respect to the alleviation of national burdens, the redress of grievances, the reform of expense, the economy, the system, the elucidation of office, is sunk into a disgraceful negative! One positive power indeed, an odious power, remains, the power of taxing the people whenever the noble lord thinks proper. The power of making them pay for the noble lord's lavish corruption. If any plan be formed and suggested, by which thousands may be saved, by which the expenditure may be simplified, the influence of the Crown diminished, and the responsibility of ministers be more clearly established; by which the engine of government may be relieved from that load of machinery, which renders its movements so slow, so intricate, and so confused; then the House of Commons possesses only the power of putting a negative upon every such proposition! The power of oppressing and burdening the people is, therefore, the only power that remains positive and active, while the power of doing good, and of relieving the distresses of the subject, is merely negative."—MR. PITT'S Speech upon the Bill for appointing Commissioners of Accounts, May 31st. 1781.

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## SUMMARY OF POLITICS.

**COMMISSIONERS OF ACCOUNTS.**—Lord Henry Petty, the Chancellor of the Exchequer, has, in the House of Commons, given notice of his intention to bring forward a bill for the appointing and establishing of a *Commission of Accounts*, to consist, it is said, of fifteen members, five of whom are to receive 1,500l. a year each, the other ten 1000l. a year each, with a *president*, or *chairman*, who is to receive 2 or 3 thousand pounds a year! Upon hearing of this proposition, it was impossible for me not to turn back to the epoch when Commissioners of Accounts were first appointed, when this at once absurd and mischievous innovation was first introduced, when it was first thought of to create, by the consent of the House of Commons, a body virtually to supersede the most important functions of the House of Commons itself, and, by the same act to add, in a most alarming degree, to the influence of the Crown, that is to say, of every succeeding ministry, be they who they may.—In selecting my motto from a speech of the yet uncorrupted Mr. Pitt, I do not mean to apply to Lord Henry Petty the personal reflections therein contained; but, the doctrine of this admirable speech has my hearty assent, and, as to the *measure*, the observations of the speaker are now full as applicable as they

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were then; for, though, it is said, that the members of the now-proposed Commission are to be taken from amongst the members of the House of Commons, it will require much to convince me, that, in that alteration, there is any improvement. The Commissioners will, indeed, be still members of the House; but, in their official capacity, they will be as completely cut off from it as the Commissioners of the Navy, or any other officers now are; while, on the other hand, who does not perceive, who, unless he be stone blind, does not perceive, the influence which the ministry of the day must acquire in consequence of having the creation of sixteen such officers as those who will compose the above Commission? "No;" says some place-hunter or pensioner actual or reversionary; "No; for the *House of Commons*, and not the *ministry*, will have the appointment of these Commissioners; who, in order to render them completely independent, are to be appointed *for life*." But, my honest friend, do you really think, then, that the ministry will not have the appointment of these men? Does it really require a sight of the list of names to convince you, that those who shall be nominated by the ministry, and no others, will fill this Commission? If it does, why then, you are too great a fool even to make your mark at



the bottom of a receipt for your annual sinecure, when you get it. And, as to the appointment for life rendering a man independent, have you ever seen an instance of it? In this case, is there not, on the contrary, a chain of dependence as complete as in the Army, or the Barrack-Office, or any other department, where there are degrees of promotion? To say nothing, therefore, of the operation of gratitude towards the ministry of the day, who, in fact, will appoint in the first instance, and who will fill up the vacancies as they occur, will there not be a sufficiency of dependence secured by the power of promotion created by the constitution of the Commission itself.—But, what is the use of such a Commission? To what end are we to be burdened with a new expence of 50,000*l.* a year; for to so much, at the very least, will the expence of this establishment amount at the outset, to say nothing of the pensions and the other allowances that will grow out of it? To what end is this new burden to be laid upon us? “What end! “Why, to examine into the accounts of “those persons, through whose hands the “public money passes; to correct errors, to “detect frauds; and, by these means, to “produce great savings to the nation.” And, my good and right trusty and well-beloved gentleman, what need have we of an expensive Board of Commissioners for these purposes, while we have 658 members of the House of Commons, whose duty, whose bounden duty, whose peculiar duty, whose first, whose greatest, and almost whose sole duty, it is, to watch, in all possible ways, over the expenditure of the money raised upon their constituents? “It is,” said the yet uncorrupted Mr. Pitt, in the speech quoted in my motto, “It is the peculiar duty of this “House to watch, to examine, and correct “the expenditure of the public money. I “conceive the proposed delegation to be an “absolute surrender of the most valuable “right, with which the House are invested “by their constituents, and for the exercise “of which, in particular, they were appointed. What is it that gives the House of “Commons their importance in the legislature, their respect and their authority? “What but the power of the purse? Every “branch of the legislature has something “peculiar to distinguish and to characterise “it, and that which at once gives the character and elevation of the Commons “House of Parliament, is, that they hold “the strings of the national purse, and are “entrusted with the great and important “power, first of granting the money, and “then of correcting the expenditure. To

“delegate this right, then, I consider as a “violation of what, above all other privileges, they cannot surrender, or delegate, “without a daring breach of the constitution.” Who is there, out of the regions of Whitehall, who does not agree in these sentiments?—As something that would render the proposition less derogatory to the House of Commons, Colonel Barré had moved that the Commissioners should be members of the House; but, in this case, Mr. Pitt protested against all ballot lists sent round by the ministry, and he therein, by anticipation, exposed the futility of the pretext, that such Commissioners “would be appointed by the “House of Commons, and not by the ministry;” which was, indeed, a pretext too barefaced to merit one moment’s attention; for, who did not clearly perceive, that, in such case, Lord North would have filled up the Commission with the names of men, whom he was desirous either to reward, to bring over, or to silence; and that, from whatever quarter of the House the members might be taken, there would be suffered to come into the whole of the Commission only just so much of public-spirit and integrity as the ministry of that day would be able to neutralize and to render worse than non-effectual to any good purpose, because it would furnish the means of giving sanction to measures intended to further the purposes of corruption.—If the present intended measure should be adopted (which God forbid!) how will the House of Commons, “the Commons’ House of Parliament,” stand in the eyes of that people, who have chosen them as their representatives, unless, indeed, this notion of representation be, at once, given up as something chimerical? There are great errors and abuses in the expenditure of the public money. The existence of this evil is acknowledged; and the magnitude of it is, indeed, the only ground upon which the ministry can possibly come forward with a proposition, such as that of which we are now speaking. “Well,” say the people to their representatives, “we have “chosen 658 of you for the express purpose “of detecting and correcting these errors “and abuses.” What is the answer which the people will receive in the adoption of the proposed measure? Why this; that, though 658 members, without being paid for the duty, are unable to perform it, yet, 15 of those same members, in consequence of receiving large salaries, are able to perform it! If this be a fair representation of the case, what must be the impression produced by this measure upon the minds of the people? Can it be such an one as we should have ex-

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pected it would have been the object of the present ministers to produce?—Taking, too, a retrospect of the proceedings of former Commissioners of this sort, what ground is there, whereon for the most sanguine and the most credulous to believe, that *another* Commission would succeed in detecting and correcting the errors and abuses now so loudly and so justly complained of? These Commissioners, of one sort and another, and upon the back of one another, have, at an enormous expense to the public, existed now for six and twenty years; and, it is at the end of this long and squandering period; it is after the declaration of one of the Lords of the Admiralty, in open parliament made, that, if there were no abuses, *one third part* of the expenses of the Navy might be saved to the public; it is after we have seen that Melville and De Lancy and Trotter and Greenwood were going on quietly under the existence of such Commissions; it is after all this, that it is proposed to create *another* Commission of Accounts, at an expense to the public of 50,000 l. a year! I shall be reminded, perhaps, that, had it not been for Boards of Commissioners, the money transactions of the persons here mentioned would never have been brought to light. To which I answer, that the fault would, in that case, have rested solely with the members of the House of Commons, whose bounden duty it is, individually as well as collectively, to make a strict examination into the expenditure of the public money; and, I imagine, that no man will be bold enough to tell me, that the performance of any *official* duty, *out of the House*, or that any other cause whatever, sickness excepted, can be, with reason and justice, pleaded as an excuse for the non-performance of this their first duty towards their constituents; whereunto I will just add the remark, that we have never yet heard of Commissioners appointed for the purpose of *imposing taxes upon the people*, every member being considered *capable*, and at *leisure*, to perform *that part* of his duty, without fee or reward!—Besides, without supposing that the appointment of the Naval and the Military Commissions of Inquiry originated in, or were quickened by, any thing like party views, or circumstances purely adventitious, I contend, that, in the exemplary conduct of Mr. ROBSON, with regard to the non-payment of bills at the offices under the Treasurer of the Navy, we have quite a sufficient proof, that members of the House of Commons, in that capacity, in the only capacity they ought to be looked to in the House, and standing in their places in that House, are capable of doing every thing in

the way of money-inquiry, more speedily, more effectually, and more to the satisfaction of the nation, than the same can be done by any Board of Commissioners whatever. Mr. ROBSON became, no matter how, acquainted with the abused the truly scandalous and fraudulent abuse here referred to. He came into his place in the House, and there, like an honest representative of the people, complained of it. The minister (Mr. Addington), flatly *denied the fact*. Mr. ROBSON was charged with having uttered falsehoods injurious to the state. He was called upon to retract his words (which the minister took down); or, in case of refusal to retract, was threatened with the censure of the House. He refused to retract; he produced his proof as far as his first allegation went; and his opponents became less confident. He came again with additional proof, poured in upon him by the defrauded holders of bills. “I move,” said he, “for the Bill-book of the Sick and Hurt Board; give me that, and I will prove to the House the existence of abuses enormous, and will point out the persons who have been guilty of these abuses.” The minister was astounded; declared that the abuse had not had his countenance; promised that the like should not happen again; but, he and his majority rejected the motion for producing the Bill-book, though he and that same majority had challenged Mr. ROBSON, had *dared* him, over and over again, to the proof! Am I told, that the minister of the day will *always* act thus; that he will *always*, by means of his majority, thus quash inquiry, when moved for by an individual independent member of the House; and that, *therefore*, a Board of Commissioners is necessary? If I am, I ask for no better argument against such a Board, it being a part of the proposition, that the members of such Board shall be appointed by the *voice of that very majority*!—But, if such be *now* the means of detection in the hands of every member of the House of Commons; if three public-spirited and persevering members would, even now, be able to bring to light every material abuse in the expenditure of the public money, how easy would the task be, if the mode of keeping and of stating the accounts, were at once full and simple? And the *reason* why it is not such is of itself a subject for parliamentary inquiry. A correspondent of mine, in a series of excellent letters (see Vol. VII. Index, p. 1006, and Vol. VIII. Index, p. 1033) has pointed out such a mode. Nothing would, if such a mode were adopted, be more easy than for any member of parliament to



detect whatever frauds might be committed: it is worthy of serious attention. But, even as the accounts are now kept and stated, such detection is by no means difficult; it requires no extraordinary talents; and, if it does demand a considerable degree of attention and of labour, is not such attention and such labour the duty of every member of the Commons House of Parliament?—Then, observe, that inquiries thus originating and conducted in this public and constitutional way, would soon be greatly facilitated by the information pouring in from persons out of doors. The people, who had witnessed the abuses in the expenditure of their money, would fly to those of their representatives whom they saw engaged in such inquiries. All the facts would come to light; the proof would be at hand; and, if there were, even as things now are, only three members (a number just sufficient to guard against the effects of absence occasionally) to resolve upon a reform of abuses in the expenditure of the public money, it would require neither party combinations nor the habit of making speeches to insure success to their endeavours.—By the institution of Boards of Commissioners, you render that secret, which ought to be made as public as possible; you shut the door against the people, in place of throwing it wide open to receive them and to hear their complaints; and, while you pass act upon act to create informers, while you give every possible encouragement, while, by temptation upon temptation, you invite man to inform against man, friend against friend, and brother against brother, in matters connected with the raising of the public money, not one single encouragement (to say nothing of the contrary) do you hold forth to those who may be inclined to make disclosures with respect to the frauds committed in the expenditure of that money. From the present ministry, or, at least, from a very large majority of them, I did hope, nay, I will still hope, notwithstanding all that I have, to my great mortification, been a witness of, far better things. In the integrity of the Chancellor of the Exchequer, on whose proposed measure I have here been commenting, I have an unshaken confidence, and so, I believe, have the public; and, as he values his fair fame; as he values years (probably a long series) of untarnished reputation, of unsuspected sincerity, of the exercise of power unaccompanied with the execration of the people, I conjure him to avoid the steps of his predecessor in place. I conjure him well to consider the situation, particularly as to pecuniary matters, in which we now

stand. He has a mind that must, if he seriously turn it to the subject, reject with contempt all the shallow notions that we have heard broached about causing the Bank to revive their payments in cash, and others of a similar character. He must perceive, that the taxing and funding system is daily and hourly approaching to a crisis. Can it, therefore, be necessary to conjure him to act constantly and sincerely upon his own maxim, so openly and so honourably declared, of having *no disguise*, but of laying bare to the public view every fact and every circumstance connected with the finances of the kingdom; to conjure him not to suffer himself to be made the instrument of any classes of persons who may be gorged, beyond the faculty of regorging and beyond the compass of forgiveness, with the public wealth; to conjure him not to be persuaded so to act as to induce the people to regard him as being, *ex officio*, on the side of every speculator, and thereby to excite and to fix immoveably in their minds a hatred of the whole of the governing powers of the state; to conjure him to shew, on the contrary, that he is the friend of inquiry, and that he views with approbation every effort, by whomsoever made, to bring speculators to punishment; to conjure him to place no reliance upon the power of party, there being, at this moment, *no party*, upon which any portion of the people do rely; to conjure him to look forward, not to the probable, but to the inevitable, events of the next six years, and so to husband his reputation (at whatever expence of place or emolument) as to retain the ability of serving, in those days of trial, his country and his king, and of being one amongst those, who are destined, I trust, to preserve the liberties of the former, together with all the dignities and all the constitutional authority of the latter.

BARRACK OFFICE. (Continued from p. 673).—As growing out of my own remarks upon this subject, at the page here referred to, I shall, in continuation, first insert a letter from a correspondent, whose talents I have once before profited from in the same way.—“Sir, although you do not acknowledge your expectations to have been disappointed by the silence of the present ministry, on the subject of the enormous balance appearing by the report of the Commissioners of Military Enquiry to be due from General De Lancey to the public, it is evident, that you are at a loss to account for that silence in a ministry, whose chief claim to public approbation (while in opposition at least), arose from their professed abhorrence of all public abuses, and their repeated

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promises to bring to condign punishment all public delinquents.—But, Sir, after the new doctrines which, to the great mortification of all honest men, Mr. Fox has avowed and maintained upon topics of this nature, I, for one, feel no surprize whatever that General De Lancey, or any other public defaulter, should escape animadversion. It appears perfectly consistent with those new doctrines, and a very happy illustration of the effects which such doctrines are calculated to produce. Why should General De Lancey be punished for making an unauthorized use of the public money, or even compelled to make good a deficit in his accounts? “When a bad system has prevailed, the best mode of remedying it is not by impeaching an individual, but by removing the person who carried on such a system, and to take care that none such shall be acted upon in future.” (Mr. Fox, 18th April, 1806.)—Well! General De Lancey is no longer Barrack Master General. Is not that enough for the public? Why should it be expected of our indulgent ministry that they should vindictively pursue him into his retirement from office, now that the old notion is exploded, that the punishment of offences prevents the repetition of offences? Besides the *barbarity* of such useless persecution, motives of *delicacy* may be well supposed to have influenced and restrained ministers from such a proceeding. “In some cases, charges against individuals may be brought forward rather with a view to popularity, than from any very ardent desire to promote the ends of justice.” (Mr. Fox.)—Better, much better, therefore, to suffer a public delinquent to escape, and the ends of justice to be defeated, than to incur the suspicion of being actuated in the performance of an obvious duty by a wish to court popularity, especially when popularity, by the attainment of power, has ceased to be an object of primary consideration.”—While I confess, that the extraordinary doctrine of Mr. Fox, would naturally go to this extent, and still further, I must say, that I confidently hope, that neither Mr. Fox nor a majority of his colleagues, ever really intended so far to act upon it; and, it is with great satisfaction, that I hear, that DE LANCEY has received a positive order to pay the 97,415l. into the Treasury forthwith, whence I am induced to hope, that some sufficient *proof* of his having actually so paid the money will very soon be laid before parliament; for, until this be done, neither the parliament nor the public can know, that the order has produced any effect.—A correspondent, in consequence

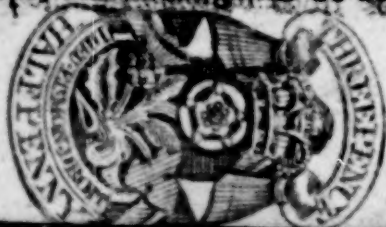
of what appeared in the preceding sheet relative to the principal Agent of De Lancey, asks me: “Do you know, Mr. Cobbett, that the “*man of the name of GREENWOOD*,” is Agent to one hundred and seventy-four battalions of the line; to twenty-one battalions of militia; to the Royal Artillery; to the Royal Engineers; to the Veterans; and to the Waggon Train; by which agency, on the very lowest calculation, he clears (or he and others clear amongst them) SIXTY THOUSAND POUNDS A YEAR, exclusive of the advantage derived from the enormous sums of money constantly in his hands, and of all the purchase money of Commissions, placed in his hands BY AN EXPRESS ORDER OF THE COMMANDER IN CHIEF? To say no more, Mr. Cobbett, had you known the importance, and the respectable connections of the personage you were speaking of, I can hardly think you would have spoken in the manner you did.” And, why not, my good Sir? What need I care who are his connections? As to the circumstance of his being agent to so many regiments and corps, for that I care nothing either. I envy him not his money; and I am sure I am not so unfortunate as to be acquainted with that human being who would envy him his connections. I found the man by accident in the papers of the House of Commons; through those papers I have, it is true, brought him before the public; but his connections will, I dare say, have, at any rate, sense enough to teach him how to make, some how or other, a pretty speedy RETREAT.—To return again, for a moment, to the subject of the Military Inquiry, it is stated, in the newspapers, that, on Thursday, the 8th instant, LORD HENRY PETTY gave, in the House of Commons, a notice to the following effect: “Gentlemen must be aware, that there had been for some days on the table a most important Report of the Commissioners of Military Inquiry. The facts contained in that Report made it necessary that measures should be taken, without one day’s delay, to apply a remedy to the abuses which they proved. But as they were under the consideration of His Majesty’s government, and so far advanced as to render it likely that it would be produced before the close of the present session, one general measure for bringing up the arrears of the Public Accountants, it was conceived that the subject the Report on the table applied to, would be most properly included in that general measure.



"The suggestions contained in that Report would be fully attended to in framing the *general measure* under consideration. He assured the House, in the mean time, that this delay of the legislative provision, would not prevent the adoption of immediate steps to obtain the repayment of the large balance that appeared to be due to the public from a person who had lately held an office of high public trust (General De Lancey), late Barrack Master General."—But, why this *delay* as to the remedy in this particular office? And why no mention of the *interest*, while the money lay in the hands of GREENWOOD, or of *others* connected with him? The Commissioners state (see the extract from their Report, in the preceding Register, page 678) that the statements given in by the Barrack-Office, and on which statements the Lords of the Treasury issued money for barrack-services, were *not correct*, that is to say, that they were *false*; and they mention, as a proof of this, that the balances in the hands of the Treasurer (that is GREENWOOD) were *no where noticed*; nor was any allowance or deduction made for sums received for the rent of canteens, and sale of dung, and repayments to a considerable amount. They show, besides, that a large sum of money, issued for barrack-services, was immediately transferred by GREENWOOD to De Lancey's *private account*, and that it so remained for a long while. Now, let me ask, what *general measures* can possibly reach this *past abuse*? These men, or one of them, or them and *others*, had large sums of the public money in their hands, when it should have lain in the Treasury or the Bank; or, indeed, when it should have been in the hands of the people who pay the taxes. They, therefore, evidently owe the interest of this money to the public; and how is any "*general measure*" to get at this interest? How is any "*general measure*," which can have in contemplation nothing but the *future* to come at the *false statements*, by the means of which money was drawn from the Treasury, and which money was afterwards transferred to De Lancey's private account? This really does, and I am sorry to say it, savour too much of Mr. Fox's new doctrine! It was not thus, disguise the matter how we will, it was not *thus*, that we talked and that we acted with regard to the transactions of Lord Melville and Mr. Trotter!—What this "*general measure*" is, I know not; but, I do hope, that it is not a lumping transfer of all these matters to a snug Board of Commissioners. I do hope, that nothing will be done, which

shall afford a pretext for taking the right of inquiry from *individual* members of parliament, by telling them, that the matter, into which they may wish to inquire, is before the *proper Board*, and, thereupon, stifling their efforts by a *previous question*. I do hope, that nothing of this sort will be attempted; for, if it be, I shall find myself under the painful necessity of asserting, that our situation has, by the change of ministry, been rendered ten thousand times worse than it was before.

**PIG-IRON TAX.**—In the foregoing sheet, page 686, a short account of this tax was given. The representations of the persons concerned in the trade would have been given, in an abridged state here; but, this may now be spared, as the ministry appear to have yielded, not to those representations, but to the strong opposition which the tax has experienced in the House of Commons, where, on the 9th instant, after a debate of considerable length, the House came to a division, 119 for the tax and 109 against it; and the impression was such as not to encourage the minister to try a second division.—If the money "*must be raised*," and all the loan-mongers, sinecure placemen, pensioners and contractors tell us it must; if "*the money must be raised*," it is very little matter in what way it is raised, so that the additional taxes do not add to the already numerous restraints which the taxing system has imposed upon the personal liberty of the people, or to the number of those agents who are authorized to enter their houses and work-shops. But this tax would have created a *fresh swarm of excisemen* to interfere, to come with their insolence of office, to disturb the harmony of neighbourhoods and of families; and for *this reason* I would have opposed the tax. I shall be told, perhaps, that I am, like other weak-minded persons, only putting off the evil day; for, that, to this, and to much more than this, it must come at last. But, besides that my hopes are better; besides that I hope for a great change as well with respect to the national debt as to every other branch of expenditure; besides that I am willing to rely a good deal upon the chapter of accidents for relief, I am, at any rate, for keeping off the exciseman as long as I can from the produce of the earth in its raw, in its first tangible state. Lord Henry Petty (oh, what scenes has he to pass through! and how often will he have to repent that he was cajoled into a rejection of my advice!) said, that this was not a *beginning* to tax the *raw material* in this country; and he instanced Cotton, Spanish Wool, and Mal-





The latter is certainly *not* a raw material; and, as to the others, they are *imported*, in which circumstance, all the difference exists. The making of Pig-Iron has actually created flourishing and populous settlements in parts of *this kingdom* where, before, there was scarcely a house to be seen. Can as much be said of Cotton, or of Spanish Wool? And, would it not be a terrible curse upon these rising colonies, and upon the ingenious and industrious and enterprising men who have founded them, to introduce amongst them swarms of excisemen, supported, if necessary, by the warrant of the magistrate, and, in extreme cases, by the bayonet? God forbid it should be again thought of!—Necessity, the old plea, the standing plea, was again urged by the ministers, and that too with more apparent anguish than in the case of the Income Tax.—“I beg the House to consider,” said Lord Henry Petty, “that the question now is as to a *choice* of evils, that money *must* be procured for the exigencies of the state, and that the mode now proposed is much less objectionable than any other that has been suggested. It has been recommended to me to propose other taxes. A right honourable gentleman has pushed the adoption of a tax upon coals in the pit, in lieu of that before the House. But, I prefer the latter, and to those who seem so anxious to present me with a substitute, I will say—*Timeo Danaos et dona ferentes*.”—Very well, my Lord! And I would have told Old Rose and others upon the same set of benches, that, unless the money was procured, some how or other, their sinecures and pensions must go unpaid; and to the loan-jobbers and contractors and barrack-men and staff-men I would have addressed a similar argument. But, my lord, the worst of it is, you were cajoled to take to the concern *without previous inquiry*; without a previous public statement of the pecuniary affairs of the nation; if you had, as I took the liberty to recommend, taken care to provide yourself with this statement, you would have stood clear; not having done this, you and your colleagues are answerable for all that may happen; which duty of responsibility you did formerly take upon yourselves when you boasted of “the prosperity of the country” at the opening of your Budget.—Mr. Fox, during the debate upon the Pig-Iron Tax, said “that, having had the satisfaction to hear the opinions of different gentlemen, their arguments had certainly great weight upon his mind, but there was not a single argument which had been advanced

“in the course of that night’s debate which did not equally apply to almost every other tax that could possibly be brought forward. There was hardly one of the taxes that had been laid on for these twelve years past which he could say he thoroughly approved of. They were all laid on articles which most writers agreed in saying that they were not fit objects of taxation. But the fact was, that *we are now placed in such circumstances that we are driven to adopt modes of taxation which must, in some degree, affect the prosperity of one branch of our trade or commerce or another*.”—This is all I ever wanted you to say, Sir. But (excuse this freedom of manner, seeing that it arises from no want of respect) why did you not say it sooner? Important and unremitted as are your occupations, the time would be well bestowed, if you were even *now*, to condescend to look at page 164 of the present volume of the Register, where I foretold what your situation would be, unless you adopted the course there pointed out, to wit, the instituting of a parliamentary inquiry, and the making and widely promulgating a full and fair representation of the pecuniary affairs of the country. So far from doing this, however, you, as well as Lord Henry Petty, were cajoled to draw a veil over the nation’s distresses. You also talked of “the prosperity of the country,” and why should you not, after you had been cajoled to vote 40,000*l.* of the public money to pay the debts of the cousin of Lord Grenville, who had brought the country into its present situation? Now, however, you talk in good plain language. You tell us, that you are “driven to adopt such modes of taxation as must affect the prosperity of one branch or other of our trade or commerce.” This, if it be not too late, we understand. It is a language we have not been accustomed to. I, for one, most sincerely thank you for it, and certain I am that it will finally produce infinite good—I cannot quit this subject without a remark or two upon a paragraph in the Morning Chronicle news-paper, (I never name this print without a melancholy reflection upon the mutability of all sublunary things) which is given as a speech of Old George Rose, as follows: “he earnestly recommended the noble lord to abandon this tax, and suggested to his consideration, as substitutes, taxes upon horses kept for pleasure, upon those employed in agriculture, upon male servants, and upon gentlemen’s carriages: There were sources from which, he thought, the



noble lord might draw a more productive revenue than the tax before the House could promise, and at the same time "avoid any kind of oppression or injury to commerce." Why, how so? But, this same man wrote a pamphlet; or, rather, a pamphlet, the joint production of him, Mr. Long and the Grand Operator, was published by the Treasury in the year 1799, entitled "A BRIEF EXAMINATION into the State of the Finances of Great Britain," after which pamphlet, it would be scandalous to appear astonished at any degree of ignorance from that quarter.—This man does not penetrate one hair's breadth beneath the surface of finance. He sees a tax collected from a gentleman who keeps a carriage, a servant, or a pleasure horse, and he thinks that no soul in the world, that gentleman excepted, feels the effect of that tax! To reason against such notions would be to degrade the faculties of the mind.

**INCOME TAX.**—It is worth remarking here, at the outset, that this tax, which Mr. Addington called a **PROPERTY TAX**, is now, even in the parliamentary debate reports, called the "**INCOME TAX**," as it is also called by the members of parliament themselves; though, as my readers will, perhaps, remember, I was, at the time of Mr. Addington's first naming it, represented as a seditious person for insisting, that it was, to all intents and purposes a tax upon *Income*, and that the other name had been chosen by that gentleman merely as a gilding of the **PILL**, which, for the sake of the nation's health, no doubt, he was administering to it.—My present observations upon this subject will be confined to one point, namely, the *exemptions* to *foreigners*, who have money, or rather stock, or rather the claim to interest in our funds, that is to say, the claim to receive certain portions of the taxes annually raised upon the people of this kingdom; for that is the plain description of the thing. On the 12th instant, in the House of Commons, Mr. FRANCIS urged the propriety of making *no exemption* in favour of foreigners, at which Mr. Fox expressed his indignation, observing, that this was to recommend a *breach of faith* with such foreigners, and that it would be *unconstitutional*, seeing that foreigners are *not represented in parliament*, and, therefore, ought not to be taxed! What! good God! what shall we hear next!—"Breach of Faith."—Look at the acts constituting any of the public annuities. They all say, that the interest shall be paid at the Bank *without deduction*. There is the contract with the original subscribers,

and, as it has been well and most satisfactorily proved by Mr. BARON MASERES, in his work upon annuities, the tax upon *Income* is a violation of the contract with the original subscribers. Then why talk of keeping faith with those who have purchased from them? We may observe, that, in this instance, and in insisting on the levy of the duty on the floating or unfunded stock, Mr. Francis was acting with the ministers, and was, indeed, most ably aiding the Chancellor of the Exchequer, who, through the whole of the *preceding* debate, would not hear of *any abatement* of any kind, or for any reason!—The amount of the exemption, even on the foreign property that has already appeared (and new claims "are daily coming in to a great amount"), is, at least, 50,000*l.* a year; and, this revenue is, as Mr. Francis observed, given up to 'Change Alley, to Foreign Agents, and to Domestic Fraud, while our finance minister tells us, that, in the means of raising money upon us, he has left only "a choice of evils," and while Mr. Fox himself declares, that, such is the state of our pecuniary affairs, that the ministers are "driven to impose taxes that must affect the prosperity of some branch or other of our trade and commerce!" Yes, it is at a moment like this, that, to an argument of Mr. Francis for making the stock of foreigners liable to taxation, Mr. Fox cannot listen without indignation!—Upon the other position of Mr. Fox, that you cannot *constitutionally* tax foreigners, *because they are not represented*, one might make some very decent comments, particularly were one disposed to apply it to the state of parliamentary representation, as the same has been recognized to exist by the money paid to the borough-holders of Ireland. But, this delicate topic had better be abstained from at present, it being exceedingly well calculated for a *bonne bouche* for Messrs. Fox and Grey and Lord Erskine and some others who need not now be named. To take a less refined view of the thing, we may observe, that the position naturally leads to this conclusion; to wit, that, if foreigners were represented, you fairly might tax their stock; that is to say, you might reduce the interest on their stock; and, as to *degree*, that is a matter to be left entirely to you. The corollary is interesting, and I beg my readers upon "the FATE OF THE FUNDS" to attend to it. A loan to government is a contract, in which there are two contracting parties, without any third party to stand between them and enforce the fulfilment. The lender, or creditor is one



party, and the borrower, that is to say the parliament, *representing the nation*, is the other. Parliament, says Mr. Fox, is competent to tax the funds, that is to say, to reduce the interest upon the stock, without the consent of the lender. Why? *Because the lender is represented.* Then, in fact, there is but *one party*; and parliament, as *representative*, may annihilate its own engagements as *debtor*; which principle will justify parliament in applying the *whole*, as well as a part, of the interest of the debt, to the current services of the year. Mr. Fox did not maintain this proposition directly in terms; but, his argument maintains it, or his argument is good for nothing.—But, really, I confess myself at a total loss to discover any rational motive for this distinction in favor of foreigners. Are not all foreigners here, or trading hither, taxed like other men? As if parliament had ever made either expressly or by implication, any special contract with those fund-jobbing foreigners! As if foreigners did not speculate in our funds, with all the contingencies thereunto belonging, just as the native “muck-worm” does! As if foreigners ought not to contribute to the protection of their own property as well as natives! As if there could be no objection to our furnishing a foreigner living in France, or an enemy, perhaps, with the means, out of our own funds, that is to say, out of our *taxes*, to assist Buonaparté in carrying his armies to our shores, and these means given without the least *diminution*; and this, too, at a moment, when Mr. Fox himself tells us, that he and his colleagues are, by the pressing necessities of the state, “driven to impose ‘taxes’ that must ‘affect the prosperity’ of the country!”—Mr. Francis’s opinion was adopted by many persons in the House; Mr. Fox’s has been adopted by *nobody*, either in the House or out of it; and, indeed, this may well be, when it is almost impossible to find upon the face of the earth any foreigners towards whom we ought to think of any thing like acts of tenderness, or, indeed, who stand in need of tenderness at our hands, the *Hanoverians* always excepted; but, as we have just begun a new war for them, and as Mr. Fox has so boldly and resolutely declared that he will never make a peace by which the restoration of Hanover to the king shall not be secured, and as he has, moreover chosen to consider Hanover as an *appendage* to Great Britain, it would, I think, be curious enough, if it were to appear, that the exemption in favour of foreigners was, in any degree, intended to screen Hanove-

rian property in our funds. that is to say, claims to receive interest annually paid out of our taxes!—Upon the subject of the *INCOME TAX* the reader will find some excellent papers in the subsequent pages of this present Number of the Register.

NELSON GRANT.—That this grant, at such a time as this, and considering the circumstances of Lord Nelson’s family is too great, too much beyond the bounds of propriety, every reflecting man in the nation has long thought, and still thinks; but Mr. FRANCIS has been the first openly and manfully to say it. On the 13th instant, upon the Chancellor of the Exchequer’s moving for the granting of the sum of 5,000*l.* a year, *for ever*, to the heirs of Lord Nelson, and in addition thereunto, an immediate grant of 120,000*l.* to purchase an estate to descend in the said family, Mr. FRANCIS spoke nearly as follows. I honour him for his conduct; I heard him with pleasure; I agree with him in all his sentiments upon the subject; I have retained his words; and I now put them beyond the reach of misrepresentation. “On the merits “and services of the great admiral, whom we “have lost, there can be but one sentiment, “of united admiration and gratitude, in this “house and in this country; and in that “sentiment no man can participate more “heartily and sincerely than I do. Yet, “even this feeling, just as it is, and powerful as it ought to be, must in some reasonable degree be subject to the regulation of other principles in particular circumstances. We live in times of great public services, and great rewards. But “we ought not to forget that the times we “live in have another character, which indicates other duties; I mean the difficulties and distresses, that belong to our situation. Even in the distribution of the “best deserved liberality of parliament, we “ought not to forget that the present means “of the country are not quite equal to all “the claims, which great services may have “on the public gratitude. On this principle, painful as it is to me, I cannot refrain “from expressing a doubt, whether one “part of the proposed vote, I mean the sum “of £120,000, (in addition to the annuity “of £5,000. a year,) may not be more, not “than is due to the merit of Lord Nelson; “far from it; but than can fairly be expected in circumstances, which demand economy from us, even in the exercise of our virtues. The rewards, given to the Earl “of Chatham, fell far short of this grant. “Those given in the first instance to John “Duke of Marlborough, who placed Eng-



"land at the head of Europe, I believe, did not exceed it\*. If, happily for his country, the noble admiral had lived to enjoy these proofs of its gratitude; or, if he had left children to represent his person, and to transmit his memory, with all its honours, to an illustrious lineage directly descended from him, I should never have thought of uttering one word, but in support of the question: All my doubt is, whether the claim on the nation stands exactly on the same footing in the person of a collateral relation, as it would have done, if it had been possible to preserve the reward of his services, united with his name, in direct descent to his own offspring, and to their posterity."—I have nothing to add here but a repetition of the expression before made of a perfect concurrence in opinion, and my hearty thanks to Mr. Francis for having so well said what I have to accuse myself of having, for too long a time, neglected to say.

**MILITARY AFFAIRS.**—There have been, since my last observations upon this subject were submitted to the public, several discussions, relative to the repeal of the Parish Bill, and, incidentally, relative to Mr. Windham's Plan; but, in these there has appeared nothing new; nothing that I think worth communicating to my readers; for, as to the battlings of the Ins and the Outs, whom you see immediately afterwards walking arm-in-arm, and laughing at what has passed, just like a couple of barristers after a barking and sweating contest in the courts; as to this, it presents to my mind something far different from amusement, and it would, I earnestly hope, afford no amusement to my readers.—In a subsequent part of this present Number will be found two letters upon Mr. Windham's Military Plan; the one addressed to "A VOLUNTEER," and defending that part of the Plan which relates to the Volunteers; the other from MAJOR CARTWRIGHT, who, in a most elaborate and able manner analyses the whole plan, and, in particular, discusses the subject of arming the people. Both these letters I recommend

\* On consulting the Journals of the House of Commons of the 10th and 21st of December, 1702, it appears that when Queen Anne had granted a pension to the Duke of Marlborough of £5000 per annum on the revenue of the Post-Office, and desired that it might be perpetuated in the family of the Duke of Marlborough, which the House of Commons positively rejected, as being a grant far too exorbitant to be made.

to the perusal of every one who takes an interest in the military measures now in contemplation.

**INDIA AFFAIRS.** (Continued from pages, 171, 197, 237, 303, 368, 460, 530, 545, 609, and 641.) On Thursday, the 8th instant, a debate of considerable length took place, in the House of Commons, upon the suggestion of Mr. BANKES, which suggestion was briefly noticed in the foregoing Number of the Register, page 686. But, I was there very much in mistake as to the sort of court, before which Mr. Bankes wished to bring the affair of Lord Wellesley. I called it, the "Court of King's Bench;" but, it was a clear different sort of court, which court I will now trespass upon the patience of the reader in describing. It was not a *Judge and Jury*, before whom Mr. Bankes proposed to bring the affair of Lord Wellesley; but a court, called the "*Court of Indian Judicature*," which court, consists of members of parliament, about 40 in number, chosen at the beginning of every year, by ballot; that is to say, by the majority; that is to say, by . . . . but, there is no occasion to go any further with the explanation.—I thought, simpleton that I was, that, by the Court of King's Bench, was meant a real Judge and Jury; and, in that case I should, with the INDEPENDENT WHIG (a most excellent Sunday newspaper), have agreed, that Mr. Bankes's suggestion was a good one; though, I must confess, that I did not perceive any very great propriety in Mr. Bankes's coming forward to suggest to Mr. Paull an alteration in a mode of proceeding, which the latter gentleman had, quite unassisted by any one, so properly and so manfully pursued. Members of the House of Commons are, in that House, all upon a footing of perfect equality; and, out of that House, there are very few of the members who stand higher, in any respect whatever, than Mr. Paull. Mr. Bankes may, probably, have heard (for, indeed, the cry has been incessant), that Mr. Paull is a mere adventurer, seeking for popularity and fame, and, perhaps, emolument, in his pursuit of Lord Wellesley; but, it is due to this gentleman, it is due more especially to the just cause he has espoused, that I, who so heartily approve of his conduct, and who really feel great gratitude towards him for his public conduct, should here state that which I have, as to this matter, taken the pains to ascertain; and which is, that Mr. Paull is an eminent *British Merchant*, and the very greatest *British Merchant* now trading to the East; for proof of which reference may be made



to the East-India sales; to David Scott and Company, to the House of Porcher and Company, his agents in England (and members of the House of Commons) or to Mr. Alexander, the Chairman of Ways and Means, whose brother is Mr. Paull's agent in India. Mr. Paull is a *real* merchant. He is no jobber, no speculator, no grinding broker; no "muck-worm;" no "blood-sucker;" and has made no dirty attempts to creep into a Baronetcy by being the mercantile cat's-paw of a minister. What base wretches must those be, who, having failed in all their endeavours to brow-beat him from his laudable pursuit, have betaken themselves to low calumnies, and have not had the courage to utter even them, but in a whisper, not a soul of them daring to utter them to his face. I have now had time to read the India Papers; and, I take upon me to assure my readers, that whilst some of those, who have now deserted Mr. Paull in the cause of justice; nay, who have made a merit of deserting him, or rather, of having endeavoured to dissuade him from pursuing the path of rectitude and of honor; who make a merit of having endeavoured to prevail upon him not to go into parliament; yes, I assure my readers, that whilst some of these men were practising (and that, too, in open defiance of solemn engagements) the greedy arts of usury at Lucknow, Mr. Paull was engaged in those honest and honourable pursuits, which have gained him more respect and esteem than belongs to almost any other private individual that ever was in India, and which, at the same time that they give him a fair title to a seat in the legislature of the kingdom, peculiarly qualify him for discharging its duties in a manner beneficial to his country. They may not, indeed, qualify him to *get into place*. But, that is a sort of qualification of which we stand in no need. There are plenty of volunteer placemen. What we want is, men who have great property to protect, who have courage to protect it, and with it the property of their countrymen in general. Such are the men that we want, and such a man is Mr. Paull. Young and zealous besides; unexposed to any of the selfish motives that deceive men into a desertion of their duty; far above the reach of the political corruptions of the times; having chosen for the work of his life an endeavour to assist in the restoration of his country, he is a man, on whom the public may safely rely. Much of this I *know*, and all the rest of it I sincerely believe of Mr. Paull; and I have stated it, because I know he has been calumniated, and because I consider his reputa-

tion as highly valuable to all the honest and honourable part of the country.—To such a person, though I do not presume to blame Mr. Banks; yet, to such a person, I must say, that it became not Mr. Banks either to dictate or to suggest a mode of conducting a great parliamentary investigation; and, I am pretty sure that the public will now agree with me in commending Mr. Paull for rejecting the suggestion.—On Thursday the 15th instant, there took place, in the House of Commons, a short conversation upon matters connected with the inquiry with regard to Lord Wellesley, which conversation is thus stated in the British-Press newspaper. "Mr. Paull said, that seeing a Noble Lord (Morpeth) and some of the Directors in the House, he wished to observe, that on the 11th April, he moved for some papers relative to the transactions of Bhurtpore, which not being returned pursuant to order, he obtained a peremptory order for them on the 16th of April, but they had not been yet produced. Before he proceeded to make any further motion he wished to know whether there were any difficulty in the way of their production? — Mr. CREEVEY replied, that the Board of Controll never had these papers in their possession, and therefore could not produce them. Some of them had been detained for the use of the Consultation Council of Bengal, and had not been yet received. The honourable gentleman, he thought, had little reason to complain, as he had moved for 98 papers in the present session, and no one of them was refused him. In consequence of some former complaints of the same kind, he wrote to Mr. Ramsay, Secretary to the India House, to inquire, and received for answer, that *some of them had been detained by the Bengal Consultation*, and that the clerks were already busily employed in making out the Surat papers, moved for by the hon. gentleman, consisting of no less than 2000 close folio pages. If these papers were not necessary, they had a mischievous effect, as they interfered with the making up of the official documents. There were *two India budgets* in arrear, and now in preparation, the papers connected with which would afford a much better knowledge of the affairs of India, than all the minute details moved for by the honourable gentleman. — Mr. PAUL replied, that he was entitled to these papers to enable him to substantiate against the Marquis Wellesley, as important charges as ever were brought forward in



" that House. He thought there was great  
 " delay in the production of all these papers,  
 " —MR. CREEVEY denied that there  
 " was any delay which was not unavoid-  
 " able.—MR. FRANCIS thought, that  
 " when a member moved for any papers, he  
 " was himself the best judge of their effect,  
 " and therefore was not obliged to take the  
 " advice of those who may be adverse to his  
 " views. He had seen a paper signed by  
 " twenty-three Directors, who, amongst  
 " other things, complained that the Mar-  
 " quis Wellesley did not register his papers  
 " regularly in the consultation. If any of  
 " the papers were lost, that was no excuse  
 " for not returning as many as they had of  
 " them."—This speaks, for itself. But, who is  
 this Mr. CREEVEY? Oh! I remember now!  
 It is the Mr. Creevey, who brought forward  
 the affair of Mr. Fordyce. It is the same  
 Mr. Creevey, who, if I am not greatly mis-  
 taken, did stand pledged to revive the ques-  
 tion of the Athol Claim. Yes it is; it is  
 the very same Mr. Creevey, who so laudably  
 moved, last year, for papers, from the  
*Board of Controul*, respecting certain abuses  
 in Ceylon, and who is now himself (mark  
 the fact) Secretary to that same Board of  
 Controul, and who now says not one single  
 word respecting the abuses in Ceylon!—  
 Mr. Creevey tells us, that there are two *India Budgets* now in preparation, and he  
 begs us to look to them as the source of know-  
 ledge with regard to India Affairs. Now,  
 reader, you will please to recollect, that we  
 have had these India Budgets submitted to  
 parliament, annually, for these 13 years  
 last past; and, need I ask you, what is the  
 knowledge we have ever received from  
 them? Need I ask you, whether we ever  
 therefore, received any knowledge or any  
 benefit at all?

#### TO THE READERS OF THE REGISTER.

You have heard much of the INTENDED  
 DISPATCH of the East India Directors,  
 wherein they take a view of, and give their  
 opinion upon, the conduct of Marquis Wel-  
 lesley. You have been, by me, regularly  
 informed of the several efforts that have been  
 made to keep this Dispatch from the public  
 eye. It is now, however, thanks to the  
 Directors, printed and published; and as you  
 must have observed the scandalous silence of  
 the news-papers, in general, upon all mat-  
 ters connected with this important inquiry,  
 I propose, in my next Number, to insert  
 the whole of the INTENDED DISPATCH, and  
 to omit publishing a double sheet at the suc-  
 ceeding period for publishing a double sheet;  
 so that, the VOLUME will, as usual, contain  
 no more than 33 sheets,

PRUSSIA.—Order in Council for laying an  
 Embargo on Prussian Vessels, &c. From  
 the London Gazette, April 19, 1806.

At the Court at the Queen's Palace,  
 the 16th of April, 1806, present the King's  
 Most Excellent Majesty in Council. Where-  
 as his Majesty has received advice, that his  
 Majesty the King of Prussia has taken pos-  
 session of his Majesty's Electoral dominions,  
 in a forcible and hostile manner; and has al-  
 so caused it to be notified to his Majesty's  
 Minister at the Court of Berlin, that all Bri-  
 tish ships were thenceforth to be excluded  
 from the ports of the Prussian dominions,  
 and from certain other ports in the North of  
 Europe, under the forcible controul of Prus-  
 sia, in violation of the just rights and inte-  
 rests of his Majesty and his dominions, and  
 contrary to the established law and practice  
 of nations in amity with each other: and  
 whereas his Majesty, by and with the advice  
 of his privy council, has been pleased to  
 cause an embargo to be laid upon vessels be-  
 longing to the subjects of Prussia now with-  
 in, or which hereafter shall come into, any  
 of the ports of the United Kingdom of Great  
 Britain and Ireland, together with all per-  
 sons and effects on board the said vessels:  
 and whereas there is just reason to appre-  
 hend that the neutrality of the rivers Elbe,  
 Weser, and Ems, and the free navigation  
 thereof, will not, under these circumstances,  
 be duly respected by his Majesty's enemies,  
 but will be rendered subject to the hostile  
 measures above described; his Majesty, by  
 and with the advice of his privy council, is  
 pleased to order, and it is hereby ordered,  
 that a general embargo or stop be made in  
 like manner, until further order from this  
 board, of all ships and vessels belonging to  
 persons residing in any ports or places si-  
 tuate upon the said rivers Elbe, Weser, and  
 Ems, save and except vessels under the Da-  
 nish flag, and also save and except, that in  
 respect to the goods and effects on board  
 such ships and vessels which shall have been  
 laden in, or are coming consigned to, any  
 ports of the United Kingdom, the same shall  
 be forthwith liberated and delivered up to  
 the said laders and consignees respectively;  
 and it is hereby further ordered, that no pro-  
 perty or freight-money appearing to belong  
 to any subject of Prussia, or to any persons  
 residing as aforesaid, respecting which  
 proceedings are now depending, or shall  
 hereafter depend, in any of his Majes-  
 ty's Courts of Prize, shall be decreed to  
 be restored, nor shall the proceeds of any  
 property or freight-money belonging as  
 aforesaid, which hath already been decreed  
 to be restored, be paid to or on behalf of  
 the claimants, but the same shall be kept in

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safe custody until his Majesty's further order herein: and it is further ordered, that no person residing within His Majesty's dominions do presume to pay any freight-money due or payable to or behalf of any person or persons, being subjects, or residing within the dominions of the King of Prussia, or in the ports or places aforesaid, for the freight of merchandize laden on board any ship which is detained under the said embargo, or which shall hereafter be brought into any of the ports of his Majesty's dominions, but that such freight-money shall be forthwith paid into the Registry of the High Court of Admiralty, there to remain until his Majesty's pleasure shall be further known, or until other provision shall be made by law: [To be continued.]

#### PROPERTY TAX.

SIR,—Having lately noticed in your Register several spirited and just remarks on the Property Tax bill, particularly those of Britannicus; I am induced also to offer an observation, which in my humble opinion, is a much stronger argument against the present proposed system, than any I have yet met with; therefore I wish, as far as my abilities will allow me, to convey my sentiments, through your well established Journal; confident that if I shall not treat the subject as it deserves, or so well, as many of your other correspondents have done before me; yet I trust I shall give the hint, which some more abler hand than myself may do justice to, and by representing the evil before it is too late, render a service to the country, as well as the public in general. In some degree, I must premise, that your correspondent Britannicus, has anticipated my ideas, though he has not sufficiently brought it to light: therefore I must in justice to him, allow, that I have derived great assistance, from the plain and enlightened manner, in which he has laid down his positions by classing them under different heads.—It is my intention only to touch, or rather enlage upon the first of his, viz: "the proprietor of land, houses, &c. &c." In order to strengthen my argument and make my position good, I must first appeal to you Mr. Cobbett, by asking you whether landed property has not within these last twenty years, or less, advanced at least one-third? this I think, you will say, is really the fact: then I must again ask you, whether the war taxes, together with the depreciation of money exceed the above one-third rise in landed property? To this latter query, I presume everyone will answer, No! These being granted, my argument then

comes to this,—That the person (let his rank in life be what it may) who twenty years ago, possesses landed property or Houses &c which gave him an income of a 1000l. or even 10,000l. less or more, still enjoys the same at this day, without suffering the smallest diminution. How does this arise? why by this increase and value of property which more than overpays every tax, that a person possessed of such property and income is subject, to so that the rich and men of property do not bear their equal share in any tax or burthen whatever, but enjoy at their ease, every luxury in life, while the middling classes and every other downwards are taxed upon tax, till the period may come, when they cannot support it any longer. If I do not state the origin of the evil or the plain matter of fact: I can only wish our legislators would look into it, by witnessing the daily bankruptcies throughout the country, and then examine the source! Let them enquire from whence the evil springs! it will speak for itself—and tell them that it proceeds from the load of taxes levied in a disproportionate manner and way. I will maintain that the rich and particularly those of landed property, literally pay no taxes, or at least by no means in proportion to the other classes below them. For example, a person who enjoyed 10 or 20 years ago 10,000l. a year, his property is equal now to 15,000l., so that he sits down with 10,000l. a year still, for the increase of 5000l. a year more than over pays every tax, that this property, is subject to: the same is good, in larger or lesser incomes. Again a proprietor of a house or houses, who 10 years ago let his house at 100l. per ann. gets now at least 150. Who pays the increase of Taxes? Why the Renter! and here becomes the burthen. In fact, there is no knowing, where the evil will end, unless a more proper and just mode is established, both in levelling and collecting taxes. The income tax, although not the most pleasing, is certainly one of the most equitable modes of taxation, that ever was thought of by any Government; and, as your Correspondent justly remarks, that "nothing is wanting to render this tax" (as a war tax) equitable in itself, and "highly beneficial to the public; but, it must approach as nearly as possible to the standard of justice," and be administered without any partiality. The Wisdom of the British legislature, composed as it is of the first talents, is doubtless competent to this arduous task, and may, from various plans and modifications presented to them, select and arrange a plan of an In-



come Tax, in every respect less galling more eligible and more productive than those, which have hitherto been acted upon.—Thus much, Mr. Cobbett, I have presumed to trouble you with, in hopes, your better pen may point out, what mine has so imperfectly done, or omitted on a subject which so nearly concerns the very fabric of our glorious Constitution.—LEX.

MR. WINDHAM'S PLAN.

Enfield, 16th April, 1806.

SIR,—By your having invited my correspondence on the subject of national defence, and by the very flattering attention you have shewn towards my ideas on that subject, I cannot but feel highly gratified. I trust, however, Sir, that with you I shall have credit for this being a gratification in which personal vanity has at the most a very subordinate share. The subject is truly awful. It must now come home to every man's bosom. Mr. Secretary Windham in particular, occupies a station in which, as a statesman he has every thing to hope, and every thing to fear. As private individuals, you, Mr. Cobbett, and myself, as well as others who have offered military plans, must on the present occasion feel peculiarly interested. Our reputations, which may be as dear to us as if we moved in higher spheres, must be more or less affected by the plan of defence that shall be adopted. Although this consideration would not justify a disingenuous argument in support of our respective systems, it ought however to operate as an apology to any persons from whom we may differ, not only for our vindicating our own published sentiments, but for any well founded animadversions which we may make upon what they have submitted to the public. At the present moment our whole attention must be attracted by the plan which the war minister has submitted to parliament. The intentions of that minister I certainly do not question. His bringing forward the principles and outline of his system on the eve of a parliamentary recess, and his proposing his bill to be annual, are strong marks of sincerity, and of inviting discussion; and as you have meritoriously opened your Weekly Register to that discussion, and employ in it your own masterly pen, it is to be hoped that much public benefit will be the result.

II. When you first asked me, in your Register of the 22d of March, if I had “duly considered the great change that has now taken place in this country as well as in Europe,” I might in respect of the latter have referred you for an answer to the last edition of the *Ægis* written in 1803, to shew

that I was prepared for even more awful changes affecting ourselves than the hostility of our late allies, who were receiving our millions of English money; for, contemplating the political state of Europe in conjunction with the character and the genius of the French ruler, and the nation he governs, I had even looked forward to the time when “another Paul of Muscovy, may unite with France, and carry into the confederacy Denmark and Sweden\*.” And who, after what has since happened in Austria and Prussia, shall say that such a period is now distant? When the cabinet of St. Petersburg shall see the aggrandizement of Russia in an alliance offensive and defensive with France, that alliance will take place. And, was it ever yet so likely to take place as now, or shortly, when Austria and Prussia have lost their rank as European states, and become dependents on a haughty superior; and when it is in the power of France to take Russia into partnership, as an equal for schemes of mutual aggrandisement? Look to the East, and you will see the golden means! Has then, Mr. Secretary Windham, “duly considered” the changed, and still changing state of Europe? Had he fully digested a system of defence against the hordes that may once more, after the revolution of a thousand years, be poured upon our shores from the Baltic, and the two hundred additional miles of coast from the Sound to the Southward, with “its” fifteen or sixteen outlets† ere we approach Boulogne?” Napoleon, be it remembered, has shewn a fondness for not only reviving ancient names, but ancient schemes.

III. As yet, Sir, we can but imperfectly comment upon the secretary's military system, of which we have seen no more than some principles and outlines. In your Register of the 12th, you have very much anticipated me in remarking upon the prominent feature in that system, the standing army, which, unless counterbalanced as reason and the English constitution require, must inevitably destroy the liberties of our country; while it will not, cannot, in my humble judgment, become our security against subjugation to France.† After reading Mr. Windham's speech with great attention, I find myself under a necessity of withholding my assent to some important parts of his reasoning. I mean as applying generally and permanently to the defence of our country. Mr. Windham is an advocate for “simplicity.” Towards simplicity, I hold

\* I. 68. Former ed. 91.

† II. 40. ‡ II. 119, 156.



it necessary that we should have clear and correct ideas of the different species of military force to be provided; and their relative magnitude. First then, I venture, notwithstanding the arguments favouring a different conclusion, to lay it down as a principle, that the regular army at home ought to be limited to a number which, whether it be war or peace, should be considered as only sufficient, but liberally so, for supporting the rotation of foreign duty, and the recruiting of our foreign armies. Secondly, I very much approve of your idea of having that regular army as much as possible of one quality, shutting out expensive establishments, invidious distinctions, and offensive partialities. To this end, I have long thought it questionable, whether it be right in a maritime nation to appropriate a distinct part only of the army to the duty of marines. Why not a regular rotation of the army for our port garrisons and sea duty, as well as for foreign services? This may be for future consideration. Thirdly, the more I reflect upon the other branch of our military force, the more I see the advantages of resolving it all into *one kind*, as drawn from the people or civil state, and intended for our fulfilling the several duties of preserving internal tranquillity, supporting the laws, promptly putting down insurrection or rebellion, and, while we effectually resist invasion, *preserving our country from the very hazard of the incalculable horrors, and desolation of being the seat of war.* All this I certainly do not foresee from the adoption of Mr. Secretary Windham's plan. But all this, and more, much more, would, as I conceive, be the natural effect of adhering, in our system of defence, to **THE ENGLISH CONSTITUTION**; and of following up what it for that purpose prescribes by legislation, hinted at in the *Aegis*, for effecting a great change in the national habits and character, in order to preserve our high rank as a nation, through all the dangers Europe may yet have to experience. If, Sir, our ministers shall not in all their measures act in the true spirit of state-reformers, and with the deep wisdom of law-givers, who see the necessity of infusing a new soul into their country, they were not born for the times in which they have been called on to save a sinking land.

IV. By a military force of *one kind*, I am not to be taken too literally. I mean a force under *one system*, in contradistinction to that of the regulars; and, likewise again, as being different from the present variety, and inconvenient complexity, of militia, volunteers, yeomanry, and men enrolled under the General Defence Act. Here, Sir, I agree with

you, that we want a *proper title*, and I heartily concur in your objection to a French title; but not in your choice of that of "*Trained-men*;" and that for two reasons; first, because the appellation *would* inevitably bring into our minds the "*train bands*," which, as soldiers, had become proverbially contemptible; and, secondly, because it *would not* recal to our thoughts any *constitutional* idea. Can we then do better on this occasion than take for our guides the constitution and common law of the land, and indifferently, as best adapted to the context, call the *civil state*, whenever we have occasion to speak of it in its martial capacity, *the civil power*; or, *the armed power*; or, *the national power*? We should of course then, when in an individual county, and speaking of its local martial force, use the old established phrase of *county power*, with strict propriety; in which case this good consequence would follow, that the language of the common law, running through our books for many hundred years back, would still be applicable, and we should be taught to reverence a military system as old as the constitution. I would equally avoid the law latin and the Norman french, the "*posse comitatus*" and the "*poair del comitee*," of our books. For the same reason that we wish for simplicity, we desire plain English; and, if we mean likewise to make the constitution the object of our care, we shall do well to respect both its principles and its language. Hence, Sir, I cannot but greatly lament, as matter of the most serious ill consequence, that Mr. Secretary Windham should so readily become an imitator of preceding ministers, and enter at this serious crisis to *England*, upon a system of military experiment and speculation, much as if no *English* constitution had ever existed; or, as if nothing upon the subject was therein contained worth regard: whereas no truth is more certain, than that the best defensive military system of human invention is there to be found. I am speaking of principles; for the practical application must depend on the arms and military science of the day. In the standing army as much improvement as he pleases, provided only he limits its numerical strength to what our foreign necessities require, and the security of our liberties prescribes.

V. I trust that that minister is a sincere friend to the liberties of his country, and I attribute the errors to which I have alluded, to that which I conceive to be another great error; namely, his confidence in the prowess of a regular army, and his distrust of the efficiency of any other species of force, being



carried to extremes beyond all importance and reason; even to extravagance. This prejudice has been so strong that, in his speech introductory to his own military plan, it betrays him into arguments of the greatest inconsistency; arguments which, when converted into batteries against him, must demolish his grand principle, and expose the fallacy of relying for the defence of a great nation on a standing army. Either he or I must be subject to a strong mental delusion, on the efficacy of standing armies for a nation's defence. Either he or I must have drawn most erroneous conclusions from the late campaign, which terminated in the battle of Austerlitz. I had argued in favour of restoring our *armed power*, because I had seen Austria, Prussia, and Russia, with a collective population to furnish FIFTEEN MILLIONS OF FIGHTING MEN\*; defeated, humbled, and disgraced, *by putting their trust in standing armies*. I had spoken of the infinite superiority of a system of defence by our own *armed power*, over a system of defence by a *standing army*. I had desired my reader to apply the comparison to the case before our eyes; a case doubly in point; in as much as Austria had not been able to defend herself with the *standing mercenary armies* of TWO POTENT EMPIRES; but had fallen almost as soon as the contest began. And, I asked, could such events have happened, had that Emperor given to his people freedom and arms? With a population affording MANY MILLIONS of fighting men, could the *regular armies* of France, though every man had been a Buonaparté, have penetrated half way to Vienna? No!—Now, Mr. Windham, not fairly and logically meeting the argument, tells us that “the French army having defeated that of Austria, marched through the Austrian population, as through an unresisting medium.” But, *what made this Austrian population “AN UNRESISTING MEDIUM?”*—To this important question, Mr. Windham does not appear to have given any attention. The cause of this phenomenon was the very policy in the Austrian government, to which this minister seems so partial; the introduction of an immense *standing army*; that policy which the Earl of Liverpool has reprobated as “detestable†;” that policy by which the Austrian people have been disarmed, degraded, and oppressed. That hereditary court fraud which for defence of the state had substituted, for the arms of free-

men, interested in all that makes a native land the object of enthusiastic attachment, the swords of hirelings whose “trade is war,” and who for wages equally fight in any country or in any cause, the mere machines of power or ambition. These are the causes which make millions of slaves “an unresisting medium” to regular armies. In the very instance which Mr. Windham has selected for illustrating the leading principle of his plan, we may bring the question to a short issue. What was the plain fact of the case? Did Austria oppose the French armies by her armed population? No! What then becomes of Mr. Windham's argument, drawn from this very instance, against England's reviving for defence her *armed power*? Did not Austria oppose her invaders by the combined regular armies of two potent empires? Yes! Is this Mr. Windham's argument for inducing the English nation to seek its protection from a *regular standing army*?—Between a population of slaves, and a population of free-men, lies all the difference between the worst plan of defence and the best. If the English nation fell under the former description, Mr. Windham would be right in proposing a defence by a standing army, for in that case he could have no other. When he spoke of the Austrian population as “an unresisting medium,” had he recollected that “it is of a piece with the stupid policy of despotism to imagine that a *levé en masse*, or an armed, orderly, and effective rising of the population of a country for defence against armies of veterans, led on by able generals, *can* take place in an enslaved country at the word of command in a moment of danger. It can only be the effect of *system* interwoven into the general law of the nation, of *established freedom*, of constant *arms-bearing*, and *habitual training*”\*. In the English law and constitution this system is interwoven, and makes part of their defence, never to be separated but by the introduction of such a standing army, as must necessarily tear out the very heart of our liberties. Is Mr. Windham's the hand for such an office?—With as sincere a wish for the reputation of that statesman as his warmest friend can breathe, I put to him this serious question!

VI. Mr. Windham says, “Nations cannot, *en masse*, go forth to the combat, but they send out armies as their champions, and when an army is defeated the cause is lost. Look to the two battles of Marengo and Austerlitz.” Then appealing to history, he observes, “if an army should be

\* *Ægis*.

† Discourse on the establishment of a national and constitutional force in England.



37] "defeated any where, he must know little of the history of the world, who would calculate much on any very effective resistance from the population. Upon a regular army alone the national confidence can safely repose." Not now to multiply instances, let me cite that memorable one of the total defeat and almost total slaughter at Cannæ, of the largest army which till then Rome had ever drawn into the field, when Maharbal, on urging Hannibal to attack Rome without a moment's delay, assured him that they might within five days sup in the capital. But Hannibal, the Napoleon of that day, knew the Romans better. He knew that although they had lost an immense army, their security did not depend on any individual army, however large, but on their ARMED POPULATION; for in those days the Romans had no standing army, not suffering any of their citizens to become "a class of men totally distinct from the rest of the community," or to make war a "trade;" but having taken care that their population should not be "an unresisting medium," even to an army commanded by a Hannibal, and after as fatal a battle as either that of Marengo or that of Austerlitz; "by their courage, steadiness, and unwearied labours, the wisdom of their counsels, and the constitution of their government, they not only recovered the Empire of Italy, but totally subdued the Carthaginians; and in a few years after became lords of the world †." Now, Sir, without reckoning upon converting the entire mass of the population of this commercial country, into such admirable soldiers as the population of the uncommercial Romans in the time of Hannibal, it is yet, I trust, shewn in the *Ægis*, that, for military organization and effect, such is the English "constitution of government," that even our population alone, without any aid from a regular army, may in due time be made a medium too resisting for the passage of any French army whatever, that might land upon our shores. Invaders, I presume, before they could effect a conquest, must occasionally eat, and occasionally repose; but organized and trained as our population might easily be, and as it is the duty of the executive government that it should be, I conceive it to be demonstrable, that an enemy's army, might almost wholly be cut off from food or sleep, ere they had been long landed in this

† Hooke II. 170.

island, and consequently soon reduced to a surrender. In the work referred to, I have over and over again, until repetition I fear may seem impertinent, cautioned our statesmen against plans of defence turning on the probability of our country becoming *the seat of war*; and exhorted to such a virtuous resort to the constitution, as should exclude the very possibility; because, it is not difficult to see that on this very hinge is likely to turn the safety or subjugation of our state. In the very plan which is to commit our defence almost wholly to a *standing army*, I confess it pains me to see the supposition, although a supposition most natural, that it may "be defeated," or suffer "very considerable loss;" because, according to my conception, such plans must not only invite invasion, but afford the invaders a dreadful prospect of success.

VII. Although Mr. Secretary Windham is careful here and there to use a saving expression, to secure himself from the imputation of treating the arms-bearing of our population with utter contempt, yet the drift of his argument has doubtless a strong tendency to undervalue it in public estimation in an extreme degree. Whatever, in consequence of past neglect, may now be the difficulties in the way of training the efficient part of that population to arms, and whatever may be the degree of true policy in bettering the condition of our regular army, or in increasing at this moment its numerical force, I certainly should have thought it would have more conduced to the amending of our defensive energies, to have drawn such a picture of the civil state armed and trained according to the constitution, as I conceive would have been perfectly correct and proper, than to have treated the matter as equally impracticable and useless. I have elsewhere given reasons for believing, that if our population were trained to arms, the state, without even any bounties at all, would never want so large a regular army as it required, and of the very best description. Mr. Windham asks "what is to be done for our defence, with that part of our population which does not exist in the shape of an army?"—Here, I confess, I fully expected a plain and luminous statement of the principle of our constitution and common law on this point; and then a clear and satisfactory explanation of the simplest practical means of applying that principle. On the most interesting of all topics at this eventful moment to Englishmen, the multi-



ary energies of the English constitution, I hoped to be either confirmed by his high authority, in the ideas I had endeavoured to diffuse amongst my countrymen; or, by his superior information, to have been taught wherein I have erred, and enlightened for my future guidance. I looked for science and satisfaction; I expected an appeal to the wisdom of an Alfred, and our martial ancestors, or to the practice of those nations which have at once been most renowned for their freedom and military prowess, as the tests by which our military reformer was about to expose the errors, and military imbecility of his official predecessors; and, as the standards by which we were to judge of his own system. How great has been my disappointment I will not say. The volunteer system of former ministers, I had called "a perilous novelty; perilous, in a military, and novel, in a constitutional view. But what shall we say to Mr. Windham's still more surprising novelty, of "the mass of the population loosely trained?" Is it Grecian? Is it Roman? Is it Saxon? Or, is it the fanciful child of his own brain?—For some years past I have been in the habit of talking of the *military branch of the English constitution*, and of thinking it the duty of our legislators and statesmen, first to avail themselves of all they find there that is good, before they exercise invention for the benefit of their country; to restore to us ancient, sound, experienced practice, before they make hazardous experiments; to give us in the first place the constitution, the whole constitution, and nothing but the constitution, and to withhold their attempts at improvements until they shall be found really necessary. If they will take this course, I am inclined to think all their "novelties" may be well spared. Before I proceed, I would put to Mr. Secretary Windham this question.—Was Sir William Jones in an error, when he remarks that he has "shown the nature and extent of the posse comitatorum, and proved that it is required by law to be equal in its exertion to a well-disciplined army?" In respect of this constitutional armed power, it was that great man's complaint, and it has long and repeatedly been mine, that "our laws have been disgracefully neglected; and it has also been our remonstrance, that they ought to be restored to full vigour and energy†." That ministers, whose whole

\* Inquiry into the legal mode of suppressing riots; with a constitutional plan of future defence, 34.

† Ibid 10.

souls were hostile to the constitution of their country, and whose dark and desperate counsels had brought it into a situation most calamitous and most perilous, should have continued this "disgraceful neglect," and in all their projects for defending our land, should invariably have violated our liberties, was no more than at their hands we had to expect. But from men called to the conduct of affairs to repair the mischiefs of misgovernment, and to save that state their predecessors had brought to the brink of ruin, we expect a different conduct; and the first thing we look for, as an earnest of what we have to hope, is a marked reverence for the constitution, and an honest exertion of its saving energies. Sick of quackery and "perilous novelties," until those energies have been fairly brought into action, we must distrust every thing savouring of speculation. Too long tost from experiment to experiment, our minds seek repose where they can place confidence. The requisite for affording that repose and creating that confidence, are integrity and ability; but, if men once set up for being wiser than the law and the constitution, repose and confidence inevitably vanish.

VIII. I will now return to the war minister's question, respecting "that part of our population which does not exist in the shape of an army." I am ready to grant that, in answering his own question, he shews some of the errors of those who framed the General Defence Act, and the defects of the volunteer system; he then says, "as many volunteers as you please who would be no expense to the public, and I would have the mass of the population *trained loosely*."—Why "*loosely*?" His reason is, to "furnish a speedy supply of recruits for the regular army;" and, "in case of need, to act along with the regular troops as armed peasantry;" admitting at the same time, that in his ideas men so trained "*are hardly of any use*;" but, yet adhering to this notion he is for having them "*loosely trained in this manner, and attached to no corps for the present, but in such a situation that, in case of invasion, they may be readily attached to other bodies*."—A few lines lower, he says, "Now, suppose the regular army to be *defeated*, or to have suffered a *very considerable loss*, what are we first to do? It is of the last importance surely, to have such a reserve from which you may immediately supply these losses. If we once can bring this to bear, if we can have this desirable resource, why the business is done; the country is invincible."—With great submission, I am ap-



prehensive, that *thus* to recruit a regular army that had suffered "a very considerable loss," or had been "defeated," when that army must fight again immediately, or the country must be conquered, would only prepare that army for a second defeat, and the state for subjugation; for, in *thus* preparing for our defence, I shall be much inclined to agree with that minister, that "when an army is defeated, the cause is lost." To obtain the "perfect discipline" which he thinks necessary, his regular army, "a real, efficient, complete army," must be "a class of men totally distinct from the rest of the community, and separated from them in habits, manner, and pursuit. This army must be apart from all other orders; its members must neither work nor spin; be neither manufacturers, mechanics, nor agriculturists; *their trade must be war; they must have nothing to do but to learn it.*" If such an army, after either a "defeat" or a "very considerable loss," is on the very eve of another battle to be recruited by great numbers of men who the day before were, as soldiers, "hardly of any use," what must be the consequence? I am not yet, therefore, a convert to this system of national defence by a standing regular army. You, Mr. Cobbett, with better information than I possess, state that regular standing army, as intended to be 250,000 strong\*. Now, as an appeal has been made to *history*, I should be glad to know, if any country in the world, in which there existed such a regular standing army in proportion to its population as that would bear to ours, in the pay of, and wholly dependent upon the government, while the population without organization or leaders, was to be only "loosely trained" to arms, and that at the discretion of the government? I shall be glad, I say, to be informed if any country that was once so circumstanced, ever had from that moment a particle of liberty? In the time of Cæsar, there had been no law to disarm the Roman population, but still we know the mercenary standing army of that period subverted the Roman liberties. If Mr. Windham could produce such a case as I ask for, it would furnish a far better argument than any I have yet heard in support of his plan; but it is certain that no such case can be found in the records of nations. That which comes the nearest to such a case is that of Carthage, a republic which placed its chief reliance on

\* Lord Castlereagh says it was left by Mr. Pitt considerably above this number, that is at home and abroad.

mercenary armies; but we all know that republic's early fate.

IX. There are other features of the plan which I must notice, I will begin with the mode for replenishing the militia. By adopting the mode of *enlistment* instead of the ballot, it should seem as if the militia would shortly become regulars, and very soon merge completely into the standing army; from which indeed, it has already but very little specific difference. The constitutional mode of correcting the defects of that institution, as well as the volunteer system, is doubtless to melt them down into the regular *armed* or *national* power in their several counties; for that is the natural and proper *militia* of the land; in which force they may unquestionably be trained as completely as in their present establishment. It would be to discredit the evidence of our senses, our experience, and our reason, to suppose the legislature and executive government, incapable of organizing the population into all sorts of suitable corps, and of giving any degree of military finish to such a proportion of them as it should be found necessary to keep together, in quarters or in camp in times of danger. The advocates for "loose training" may easily be gratified, in respect of the more aged corps, not to be drawn from their homes except on occasions the most urgent; and they will, no doubt, be ready to take a useful hint, which it is more than probable may have been many times given before. Let our game-keepers and shooting sportsmen be required to provide themselves with rifles, and to make themselves expert in the military practice of riflemen. This would furnish a powerful body of soldiers of a most useful description, whose training would cost little trouble. On the subject of training in general, it ought of course to be done to a higher, or to a lower pitch, according to the class of the men, and the service expected from them. To convey a clear idea, I must for a moment suppose, not only the present militia, but the volunteers and yeomanry, all divested of their present military distinctions, and a new organization to take place, the most simple, and the most effective. On the common-law and eternal principle, of the inseparability of benefit and burthen, whereby every one who enjoys protection under the social union, according to the rule of civil government, owes the society or state his services towards its peace and preservation, it ever has been since the first establishment of our constitution, and is at this moment no less than it was at any former period, the unquestionable duty of every Englishman at the



call of the magistrate, to come forth on the instant, with his weapons to keep the peace, to encounter rioters, or to fight with invaders. This, I say, is at this time by the common law of the land, and by that reason on which it is founded, every man's duty. It is consequently, every man's duty to have arms, and to practise himself in the use of them: and it is the duty of parliament and of the executive government to keep every man to his individual duty in these particulars. To bend the full grown tree is no very easy task, while to the young shoots it is easy to give the form we please. The secret of having in future a martial population, for bidding defiance to all Europe combined against us, is to train our youth to arms, as a school exercise and recreation. This was the law and the practice of our ancestors. Why then all these affectations of ignorance of the law of the land? Why these evasions of the clear principles of the constitution? And all this to give us darkness for light; confusion for simplicity; weakness for strength; and an overgrown standing army with its concomitant despotism, instead of an organized and armed population, safety, and freedom!

X. The most singular feature in the system before us is, that which relates to the "loosely trained" part of our population, who are to be "attached to no corps for the present, but in a situation that, in case of invasion, they may be readily attached to other bodies." These men intended to consist of "two hundred thousand" in number, are to have for "their instructors, detachments from the militia, and the 2d battalions," in order to form "a connection between the people and the army in general, which would be of the highest advantage to the recruiting service." First, then, we are to have it seems for home defence, a vast standing army, consisting as you inform me, of *two hundred and fifty thousand* men, whose "trade must be war, and who must have nothing to do but to learn it;" they are to be "totally distinct from the rest of the community, and separated from them in habits, manners, and pursuits," by constantly living, I suppose, in camps and barracks. Secondly, a body of troops called "Militia," with which Mr. Windham "does not mean to meddle for the present," but which by its present great approximation to a standing army, and the intention of its being "hereafter filled up by recruiting, at a limited bounty," will shortly, as I conceive, have all the qualities of a standing army. And indeed, should the army recruiting answer expectation, I

can have no doubt of these men, now about 70,000, being transferred to the army, and the title of militia being dropped. And, thirdly, we are to reckon among our defenders "two hundred thousand loose trained" men from the population. As for volunteer corps, I see little probability of any of them long surviving this change of system. But where, in this plan for defending the land of our fathers, the institutions of our ancestors, the estates of their descendants, our laws, our liberties, our constitution, and the throne of our Sovereign, and THE NOBILITY AND THE GENTRY OF THE LAND? I see no place for them. Good God!—I presume indeed, the magistracy are to be employed in classing the population, in lotting and enrolling "the two hundred thousand," and in being the collectors of them when they are to attend upon "their instructors from the militia, and the 2d battalions" of the army; after which, so far as we are yet able to see, THE NOBILITY AND GENTRY OF THE LAND, their proper patrons in peace, and leaders in war, are to be mere lookers on. The higher classes, all men of rank and property, thus reduced to cyphers, nay, to the drudges of the system, which the military "instructors" are to have the sole military authority, and be the agents for forming "a connection between the people and the army," for improving "the recruiting service." Were this once carried into effect, should we not have a complete revolution in the very structure and cements of society, and a foundation laid for a complete military government? Surely, surely, here is a defect of a gigantic magnitude, and of frightful consequences! I fear Mr. Windham had not leisure to look into the *Ægis*, even so far as to read the dedication to himself of the second volume, in which I had expressed my trust, that no argument however plausible, no influence however weighty, should prevail with him to wander one step out of the constitution. There is not one error imputed to him by his predecessors, that is not a wandering out of the constitution; but their system had more such wanderings than he noticed, and every wandering was in respect of defence a military defect. Indeed, the more I see of military speculation and experiment, the more I am confirmed in my admiration of the military branch of the English constitution, and in my conviction, long settled on the closest examination and maturest reflection, that it furnishes the grandest and most complete system of military defence that human genius has yet devised, in which simplicity is as conspicuous as invincibility. I would to God we could see this



constitution but duly respected! In this particular, the defensive system of a statesman, a soldier, a man as eminent for industry as for knowledge and great mental powers, meaning the Duke of Richmond, published two years ago, is eminently entitled to our regard; while, in real solid military strength, it fell very short indeed of what the constitution prescribes and our situation now requires, yet, in my humble judgment, it is very far indeed superior in strength to this of Mr. Secretary Windham; so that I have no need to repent the advice with which I concluded the *Ægis*; "that the Duke of Richmond should, with the greatest deference, be consulted in the military legislation necessary" at this awful crisis of our country; because, I did not impute the want of military strength in his Grace's plan to his judgment, but to his prudence, while counselling men hostile to the constitution; and imagined we were then soon likely to have a constitutional administration. In the foregoing comparison between the plans of the Duke of Richmond and that of Mr. Windham, I give the latter credit in point of strength, for 250,000 well disciplined regulars. But, Sir, if from this number, or from even 300,000 we are to deduct armies for all our foreign possessions and expeditions, the comparison will be still more to the disadvantage of Mr. Windham's system than I at first supposed it. If, however, after answering every foreign demand, we are to have 250,000 regulars at home, we must of necessity, besides losing our liberties, be scourged with a taxation that will "draw blood at every stroke."—I remain, Sir, your obedient servant,—JOHN CARTWRIGHT.

#### TO A VOLUNTEER.

Amongst the weaknesses incident to man there is none more humiliating than that our reason which was given us to command our passions, should so frequently become their dupe and their instrument. I am led to make this observation by reflecting upon your sentiments and conduct as a Briton of the most exalted character, as an ardent lover of his king and country, as a noble and disinterested Volunteer, who has sacrificed no contemptible portion of his property, and who, I am sure, is ready at all times to sacrifice his life for the safety of the latter, and yet as a man who is so far carried away by his own prejudices and those of others, as to reject and oppose, with blind fury, the only secure and efficient means that the wisdom and patriotism of the greatest and best men of this age and country have devised for preserving them from the imminent dangers to which they are exposed. Your favourite

author,\* Sir, does justice to the exalted talents of Mr. Windham and his illustrious colleagues. He admits, as, I know, you do also, that they are actuated in the changes they are making in the system of national defence, by the purest motives of patriotism; indeed it would be madness to suspect the contrary. The whole question, then, at issue between you and me is, whether the collected wisdom of the first statesmen of this empire, of statesmen who have been called to power, not by the voice of their sovereign only, but also by that of the whole country, together with the experience of the most able and experienced officers in our service, is or is not better qualified to pronounce on the best means of saving the nation, at the present awful crisis, than the private judgement of a certain number of gentlemen Volunteers, supported by the venal pen of such writers as the one above quoted. You trust your property to your lawyer, and your health to your physician, because common sense tells you that they are better judges, in their respective professions, than you are. Why then not give some credit to the superior talents and information of those statesmen whom you yourself have joined in calling to the government of the nation from a confidence that they were best able, both by their talents and their zeal, to preserve it. With these acknowledgements on your part and on that of your author in favour of the talents and the integrity and the abilities of ministers in general, and of Mr. Windham in particular—"How absurd and inconsistent is all the pompous declaration of the latter about lessening our defence against France; and of increasing the chance of our being first the seat of war, and then the conquest and prey of the enemy!" Just as if Mr. Windham were disposed to make light of the dangers to which we are exposed, and to weaken the means of national defence, instead of making them a hundred times stronger!—But, you complain that the Volunteers are degraded and disgraced, after all the services they have rendered to their country, the particulars of which your author has set forth in the most brilliant colours. I am very far, Sir, from calling these services in question; and, I will suppose that you are even on the point of undergoing an actual disgrace: but, what then; provided the country be saved? After all the sacrifices you have made in this noblest of all earthly causes, cannot you give up a point of public honour and conse-

\* The author of *Thoughts on Changing the System of National Defence*.



quest for the public weal? You have saved the country from the horrors of jacobinical anarchy. Your noble spirit has awed the most daring of all foreign enemies. Nevertheless, if those who are best qualified to judge in such a case, are decidedly of opinion that you are not so well qualified to meet the new and redoubled dangers to which England is exposed, or likely soon to be exposed; in short, and to speak plainly, if your habits of life, the terms of your engagements, and the state of your discipline do not qualify you to act with regiments of the line in the open field, and the line of battle against the hardy and experienced veterans of Buonaparté, will not the same generous motives of the public good, the same exalted patriotism that first induced you to embody in your own way, engage you to submit to such modifications and changes as the wisest statesmen, and indeed the legislature of your country may decide, are for the general welfare?—But, why should we prove inferior, you say, to regular troops, even in the line of battle? Are not *our limbs made in England* as well as theirs are? Do the minds of generous Volunteers glow with less ardent courage than those of hired soldiers? The best answer to this, and all such other confident language is, that which I have made before. The most able and experienced judges in these matters are of opinion, that, great, incalculably great, as the services are which you are still able to render your country by your zeal and courage, it is not in the line of battle that you are best able to serve her, and that by your being more numerous than is requisite for the services for which you are adapted, *you lock up the sources of a different kind of force that is peculiarly wanted*. Far be it from me, Sir, to dispute the courage or even the muscular powers of the Volunteers in general, but, as far, Sir, as I am capable of forming a judgment in these matters, I look upon it that there is much more occasion for passive than for active courage in soldiers who are performing an actual campaign. I will give you all the credit you desire, with respect to the latter kind of courage, but I fear the greater part of you are not so well provided with the courage which consists in suffering. You would, perhaps, dash into actions with as much spirit as the famous forty second regiment; but, if you were broken, would you rally as well? After having fought the first day, would you have the same stomach for the second, and the third, and the fourth days engagements? Can you fight without roast beef, or perhaps any thing better, during the whole day than a piece of communion bread? Can you drink

muddle-water? Can you sleep, night after night, in rainy weather, under a hedge or in the open field? If you yourself can suffer all this, can and will your neighbour the Alderman, or the Man-milliner endure it? Will not tender thoughts of home intrude themselves, and will not the distresses of wife and children induce him, in the intervals of actual service, to quit his ranks in order to alleviate them? Be not then, Sir, offended, if I repeat to you that the habits, the engagements, and the discipline of Volunteers are not calculated for regular military service. But, in return, they can perform more important duties than if they were so many hardy and weather-beat veterans; duties, which whole regiments of the line could not perform in a proper manner. They can keep the peace of the country; which, upon the interruption of trade, and amidst the confusion of an invasion, would otherwise be overturned, to the more sure destruction of the country than the arms of the enemy could effect. They can insure the regular supply of provisions to the inhabitants in general, and to the army of the country in particular. They can cut off the convoys of the enemy, and make their marauding or other straggling parties prisoners. They can harass the main hostile army itself, in its marches, by hedge-fighting: and, even, in a grand engagement, they can act as irregulars and sharp shooters. They can, moreover, at least, a certain number of them, with the discipline they have attained, direct and command the trained men. Do not then fancy, Sir, that your worth is overlooked by ministry at the present time or your consequence diminished. So far indeed from this, I look upon it, that, when your numbers are diminished, and you shall be proved to consist entirely of persons who take up arms for their country, without any pay or other advantage but that of serving it, there will not be a more respected character in society than that of a Volunteer.—But, says your author, or some one else on his side of the question: this season of actual war and probable invasion is not a time for changing the military system: for, will any prudent man attempt to repair his house in the midst of a hurricane?—My answer is, that, if the military system is bad and dangerous, you may choose whether you will mend it or not, in the time of peace; but, that, in the time of war, you would be mad not to mend it, if it is in your power so to do. My answer is, yes, I will attempt to repair my house, even in a hurricane, if by neglecting so to do, there is danger of the hurricane's sweeping it away. The changes that are proposed are





not only practicable in themselves, but they can be made at this present time, they may be made, not only without danger, but also to our rational security. The man who really endangers his king and country, is not he who tries to surround them with a numerous, well-disciplined, and well-affected army of regular soldiers; but, he who assures the former, without any qualification whatever, that "his throne is impregnable whilst it is defended by the voluntary arms of a free people." This is a sentence calculated to gain the applause of an ignorant mob, but at the same time to move the contempt of a sensible man. Indeed, nothing but ignorance can excuse it from the guilt of treason. For, what man of sense would venture the safety of his country, in the present state of the military science and discipline, on the united heroism and loyalty even of the conquerors of Poitiers and Agincourt?—I shall say little to calm the pretended fears of your author for the constitution of the country from an increase of the regular army, or to prove that the arguments, on this head, which were good in the reigns of Charles II. and George I., do not hold good in our present circumstances. The grand duty, at all times, is to protect the constitution of the country: but, the means for this purpose must be adapted to meet the dangers with which it is threatened. Our grand security is now what it has been heretofore, that these means are in the hands and under the controul of parliament, which yearly votes the supplies, and which yearly passes the mutiny act. In the reign of Charles II., as every school-boy knows, the danger to the constitution was from the king himself, who, however, could do nothing effectual without a standing army, and therefore it was right to refuse it to him! Now the danger is from a foreign enemy, of immense military strength, who cannot be opposed without a standing army, and therefore it is necessary to vote it. But, how inconsistent is this absurd jealousy of a professed, of an enthusiastic partisan of the late Mr. Pitt, on the score of a standing army! For, who but he has doubled and tripled the standing army, compared with the former times? Who but he has covered the island with barracks? I am not finding fault with the measure, I am only arraigning the hypocrisy of your favourite writer.—Pressed as I am to conclude this hasty scrawl through the want of time, I cannot do so without pointing out certain other contradictions and inconsistencies in this plausible and self-confident gentleman. He disclaims all personal ill-will in regard to Mr. Windham; and

yet, his pamphlet is interlarded throughout with personal reflections and sneers levelled at him, and even the motives of his public conduct. He declares himself to be of no party, and yet, he not only extols the departed minister as the greatest of all possible characters, but also, bitterly complains that his friends were not taken into the present administration. He urges actual "*pretext*," "*sions to calise*" the people of England with respect to the system of their defence, in opposition to known public characters of the first talents as well as dignity, on the ground that he is actuated "*by a disinterested zeal*;" and yet, he dares not give us his name! For my part, I despise such a pompous declaimer, who, on every topic, proves that *disdain of reasoning*, which he impudently imputes to the most celebrated reasoner in parliament, whether he be a discarded under minister or any other man, and I hope that you, Sir, will cease to be misled by him.—I am, &c. H. C.—11th May, 1806.

#### PROPERTY TAX.

SIR;—Some of the provisions of the new Act on Income are so extremely severe and oppressive, as to excite almost universal reprobation, and yet we do not hear that any constitutional method has been publicly taken by instructions to members, or otherwise, to endeavour to obtain such modifications of the obnoxious clauses as will render them less deserving of the strongest censure; I believe, though the remark may appear to carry with it something of paradox, that the very rigour and severity of these clauses are such as to prevent those likely to feel their operation from seeking redress: because they, as Englishmen, have been so little used to such measures; they think, and as I have heard more than once, in effect, expressed—*they cannot pass*. They expect the guardians of their interests, their proper representatives, will see, and will remedy, before they can become law, such enactments as are now proposed.—The present ministry are not chargeable with being the authors or inventors of this unheard-of mode of oppressive taxation; it is a part of the "*Bed of Roses*" bequeathed them by their predecessors. The clauses and principles of the new act are, I understand, in a great measure similar to those of the act of last year; and as they yet may not have found that it has excited much disquiet, because it is only beginning to be acted on, they may probably suppose that the odious grounds of inquisition on which it is founded, are borne with as a thing of course,



and relying more on the reports of those connected with the tax-office, than on a consistency to their own professions and principles, they may suppose that the doubling the amount of the tax and limiting the exemptions, will be the only difficulties they will have to surmount.—But they should be put in mind, if such be their ideas, that the operation of the former act is but beginning to be felt, and where it has been felt, it has been considered as a most crying grievance!! In the parish in which I reside, in consequence of a printed circular paper, issued through the medium of the tax-office to the church-wardens and overseers, public notice was given in the church, whereby all persons who had given in their incomes at less than 60l per annum, were required to attend at the vestry on a day then appointed. Accordingly a considerable number of persons of that description did attend; and were expected, if not obliged to lay open the whole state of their affairs; and before whom? before the churchwardens and overseers, and seven other inhabitants of their appointment; by whom they were examined, questioned and cross questioned in a way which the members of this inquisition might think justifiable, if not absolutely necessary, from the oath they had taken, but in a way which Englishmen in the days of our Alfred, and of William III. could never dream that their descendants would be obliged to submit to, so long as they should be under the rule of a British prince, and governed by the ancient laws of the realm. Could they imagine, that, before a conquest of this island by a foreign enemy, and the total subversion of all ancient privileges, that its inhabitants should be under the necessity of exposing their concerns to the prying eyes of their neighbours, and have to say what are their exact gains from this concern, and what the gains from that, how much money they have borrowed, or how much they have lent, to give up the name of the borrower, or the name of the lender; for a petty master-bricklayer, or joiner, to state what are his own earnings by his weekly labour, and what are his gains by the labour of his journeymen or apprentices, in order, exactly, to ascertain from all sources the amount of his annual income.—In the meeting alluded to, questions of this kind were put, and in many cases were answered. It is a specimen of what has taken place, or may shortly be expected to take place in every parish in the kingdom and it has excited among us here general odium and abhorrence among the examiners, as well as among the examined. There are, I dare say, few indeed, that were satisfied with the proceed-

ing: the former that they were compelled to a service which they could not approve, but by which they were obliged to pursue a mode of investigation so truly objectionable, and the latter that they had to submit to it.—It is not the weight of the tax that constitutes the objection to it, but it is the *disclosure of circumstances*, which ought not to be disclosed *at all*, that forms the principal cause of complaint. The being obliged to make this disclosure before their neighbours and equals, undoubtedly, increases the grievance. For of all persons who might be pitched on before whom an examination of this nature is likely to produce the most injurious consequences, they are the very persons, and, therefore, the most improper to know of, and judge and meddle in such matters; unless, indeed, the mischief that may thus be occasioned must be put by as a *thing of nought*; and, unless, the principles of Magna Charta and the Bill of Rights; our ancient privileges; our birth-rights as Britons, must give way to the concerns of the tax-office and to the productiveness of this deservedly unpopular tax.—There remarks apply to the last Property Tax and to those persons where property is given in at less than 60l. per annum, by which it may be seen how peculiarly hard that bill is on them: because, by the utmost efforts of their industry, they cannot make good that sum, or because, by unforeseen misfortunes, their income may have been reduced below it; they, alone, are to be liable to bear what is scarcely less ridiculous than it is intolerable; they, alone, are to be placed in a situation, where they may have their ears stunned with the coarse jokes, or gross taunting remarks of, perhaps, some new-made church-warden, who has this grand opportunity afforded him of shewing his consequential airs; they, alone, may be doomed to undergo the inquisitorial, minute examination of a parish overseer, who may just have come from doling out to the poor of his parish, the shillings or half-crowns by which they have to support a wretched life of penury and want, and who, by that means, must be an admirable judge of the gains that should support the livings of the respective claimants. If those objections are allowed to be of any weight against the principles of the old bill they will certainly not lose any part of their force when applied to the new; which, to these objections, has others so strong and so well known as scarcely to need their being pointed out by me in this place.—By what I think is called the scale of exemption, a person whose income is 50l. per annum, is, for the first time, to be made liable to the tax; a most greivous hardship



on that part of the community which may just be said to be above want, and a direct discouragement to labour and industry. By this scale all exemption ends at 100l. per annum; and a person having that income, from any source whatever, the most precarious or uncertain, is liable to contribute the same proportion as those of the highest incomes arising from real property, or other the most permanent sources which presses hard, indeed; on the poorer and middling classes, and, if carried into effect, will be felt most severely. But this part of the subject let me not weaken by any observations of mine; I prefer a shorter, less troublesome, and more effectual method. I refer to the arguments which have been urged in parliament, when the different Income Bills have been before it: for objection to the scale being reduced at all, and I only wish the present ministry and all its supporters in parliament to act in this business agreeable to their own principles or recommendations. If this be the case, a confident hope may be entertained, that these objectionable clauses will either be totally repealed or so modified as to be generally considered more conformable to strict justice.—May we not rely on that part of the ministry who were in opposition at the time of an Income Tax being just introduced into this country for an adherence to their arguments against the scale being even so low as to begin at 60l. and may we not place equal reliance on the judgment and consistency of those who were, at that time, in political connection with the late premier, that they will see the same necessity now, that there was then, that the full operation of the bill should not take place till the amount of income should reach 200l; that they will see likewise, that the scale which he introduced from that sum downwards to 60l. is much more *equitable* and *just* than the scale now proposed, and that it cannot be departed from without causing a manifest disproportion in contribution between that class of the people who will be affected by it and their more opulent fellow citizens? I have expressed myself with freedom, but it is with the freedom of a friend to what I consider the best interests of my country, and to those who have to administer its weighty affairs in these times of peril and danger. I am their friend, if that person can be so considered, who expects from their exertions, that the country will be extricated from its difficulties, if human wisdom can devise and human power can effect the means; but great as they are, the most humble individual may, sometimes, in this free

country presume to advise, and as their friend, then may I say this, *I hope they will begin nothing, of which they have not well considered the end.*—A NORTHERN FREEHOLDER.—April 22, 1806.

#### PROPERTY TAX.

SIR,—It would have given me great satisfaction if you had favoured the public in your last number with your remarks on the Tax on Property, which would have been opportune and might have had a good effect; it is pleasing, however, to find that there is not that necessity there was a few days since for expostulation and remonstrance, as the minister has consented to extend the exemptions so as to make the bill much more palatable; but it appears to me, that there still remains something more to be done to render it strictly accordant to the principles of justice and equity; and I must say, it would be agreeable to me as no doubt it would to most of your readers if you would take up the subject before the bill be finally adopted; and express in your clear and forcible manner the opinion you entertained on what may be considered the remaining objection and on which I presume to offer one or two more hints. I am decidedly of opinion with your correspondent, p. 576, when, in allusion to the scale of exemption in the last year's Property Tax, he remarks "*equality of*" "annual income is far from being a *true*" "standard of ability to bear taxation, and" "that the *equal* pressure imposed on such" "very unequal powers of sustaining it" "proves its injustice;" and he further remarks, "the ratio of taxation should have a" "*progressive increase* commensurate to the" "*income*; or in other words to the ability" "of contribution and *value* of the stake to" "be preserved by it." These observations, which appear to me to be self-evident apply most strongly to the scale of exemption in the present bill, and it appears as much against reason as against justice that an income of 150l. or even of 200l. should pay the same proportion of tax as incomes of a higher rate. It may be considered a vulgar remark, but it is undoubtedly the opinion of more persons than the mere vulgar, that this could not take place if those who levied the contribution had not themselves incomes of a higher rate.—Let me add a word or two on the subject of secrecy, which ought certainly to be preserved as much as possible in matters of such delicacy as statements of income, but which it appears will be difficult to be kept without material alteration in the bill; for if besides commissioners and their clerks who are fixed, the assessors, church-



wardens, and overseers, and seven other inhabitants, who will, probably, be for the most part changed every year, are to have the power of investigating the incomes of those who give in less than 60*l.* per annum, in the course of a few years the greatest part of the inhabitants of a parish must be made acquainted, and that *officially*, with the private concerns of a great part of their neighbours! There are some people who have more English spirit than choose to be interrogated by such a tribe of minor commissioners, and to avoid that which is so unpleasant to their feelings, submit to what they consider the least evil of the two, and that is, to give in an income which they have not, in order to be relieved from impertinent scrutiny.—A NORTHERN FREEHOLDER.—3*d* May, 1806.

## PROPERTY TAX.

SIR,—I beg leave through the medium of your Register to make some remarks on the additional tax on property. Does the new minister really think that the man of 50*l.* a year is a fit object for direct taxation? Surely no person who has given the subject the slightest consideration would have thought on such a measure. Let us suppose, for instance, that a person who earns 40*l.* a year by labour, and that he has a property worth 10*l.*, making in the whole 50*l.* a year; let us further suppose that he has a family of 6 children (many have more) to maintain; here are 8 persons to be supported out of something less than 20*s.* per week, which is not quite 2*s.* 6*d.* per head; (the poor-house allowance in the parish where I live is 3*s.* per head, exclusive of fire and cloathing), I would now ask the new minister, how he would contrive to maintain such a family out of so miserable a pittance? and what (were he in such a man's place) would he think of a minister who should wish to take from his starving family so large a sum as 10 per cent.? To tax such is to tax poverty herself. Indeed, it is most likely that he would be under the necessity of selling his property to some more wealthy neighbour; for it is scarcely possible for human nature to struggle with such poverty, when they have it in their power to relieve their present necessities, by selling their future support. Thus they lose their independence and consequence in the country, and probably end their days in the poor-house. I have always thought it extremely impolitic to load small properties with direct taxes; because it tends to cramp industry, and quite disheartens those who otherwise would endeavour to acquire something to support old

age. Why, say they, should we work, and sweat, and toil, from day to day, from week to week, for no other purpose than to be taxed? The late heaven-born minister, (notwithstanding the clamour which has been raised against him) never suffered the iron hand of taxation to descend lower than 60*l.* a year; and shall the present minister, from whom so much was expected for the better, not only tax as low as 50*l.* a year, but double the rate, even on that very small income? At the same time those who have immense fortunes are only rated in the same proportion. The ability to pay is the principal thing to be considered; and surely no man will, in that respect, place the man of 50*l.* and the man of 50,000*l.* a year on the same footing. The tax ought to rise on a graduated scale, from 2 to 20 per cent., and the exemptions should be in proportion to the largeness of the family taxed; for instance, a single person, man or woman, who has 60*l.* a year, might be able to pay 2 per cent., but a man and his wife ought not to be taxed at all unless their income amount to 65*l.*; if one child, not till 70*l.*; if two, not till 80*l.*, and so on, allowing the income to rise 5*l.* higher for every child maintained by them, free of taxation. The abatement made by Mr. Pitt on account of children was truly childish. If taxes must be raised, if the war must be continued (I do not see any good purpose it can answer), let the poor be taxed lightly, the higher classes moderately, and the rich (who are alone able to bear it) heavily; and in order that taxes may be rendered less necessary, let them be used with economy, and not squandered away in grants and pensions, as we have seen of late, even to the paying of Pitt's debts, and the granting of more than 200,000*l.* to one man's family, who, if he really loved his country, and were now alive, would have been far, very far, from taking it, particularly when he found that part of it was to be wrung from the man of 50*l.* a year. Have our countrymen become so base, as to make it necessary to bribe them to do their duty? Will nothing but money, money, warm their hearts to serve their country? If so, the country will not be saved. Nothing more deadens the love of one's country, than oppressive taxation. The only plan that can rouse the spirit of the people, is to convince them they have something to defend: Let them feel that they are not slaves to pretended friends, and there is no fear that they will ever be slaves to Frenchmen; on the contrary, if the people of this country should feel themselves oppressed, if they should feel that they are already slaves, they will never



contend about who shall be their oppressors or their masters.—Your's, A. B.—*Gistro*, April 8th, 1806.

#### PUBLIC PAPERS.

WAR WITH PRUSSIA.—*Declaration, George III. by the Grace of God, of the United Kingdom of Great Britain and Ireland, King, Defender of the Faith, Duke of Brunswick and Lunenburgh, Arch-Treasurer and Elector of the Holy Roman Empire, &c. &c.*

The Court of Prussia has avowed those hostile designs, which she thought to conceal by her friendly professions.—The Note Verbale, (see p. 638) delivered on the 4th of April, by the Prussian Envoy, Baron Jacobi Kloest, to the British ministry, announces that the Electorate of Hanover has been taken possession of, and that the ports of the German Sea, and of Lubeck, has been closed against the British flag.—This Declaration gives the lie to all those assurances by which the cabinet of Berlin has hitherto endeavoured to cloak its proceedings; to which it moreover adds the pretension that his Prussian Majesty has acquired, by his system of policy, claims to the gratitude of all the Northern Powers.—Thus actually dispossessed of the ancient inheritance of my family, and insulted in my rights as a sovereign, I have ordered those measures to be taken which the honour of my crown require; but I still owe it to myself, to Europe, and to my subjects, to make a public Declaration of my sentiments, as Elector of Brunswick-Lunenburgh, upon the unjust usurpation of my German possessions.—It is not necessary to prove how contrary this act is to the rights of nations, or to the laws of the German Empire. Their infraction is too evident to be required to be proved. It is the most sacred principles of good faith, of honour, and in fact of all the obligations upon which the reciprocal safety of different states among themselves, and of each civil society in itself repose, which are trodden under foot in such a manner, that the world would have difficulty in believing it, if I did not cause the facts to be laid before them, which are authenticated in the narrative which I have ordered to be prepared.—The proceedings of the court of Berlin, when the electorate was occupied by its troops in 1801; its conduct, far from being friendly during the negociation for the indemnities which followed the peace of Luneville; the declaration which it made, when France prepared to invade the electorate; and lastly, the burthensome conditions under which it endeavoured to cause it to be evacuated, to

substitute her own troops, instead of those of France, had given too many proofs to the government of Hanover, not to oblige it to endeavour to avoid all sort of intervention on the part of this power, even at the moment that it was on the point of engaging in a dispute with France. The events which retarded the arrival in Hanover of the expedition, concerted between Great Britain, Russia, and Sweden, gave the Prussian troops an opportunity of anticipating them, after the French army had been obliged to evacuate the electorate.—This step was accompanied by the most friendly protestations on the part of Prussia. She invited the Hanoverian government to resume its functions in my name, and to collect the wreck of the army.—The country, already so unfortunate, doubly felt the weight of the numerous requisitions extorted by the Prussian corps, without the least regard to the situation in which the French left it.—After the unfortunate result of the campaign of the allies in the south of the empire, an attack in the north was to be expected. His Imperial Majesty of Russia, to obviate the dangers to which Prussia might be exposed, placed, in consequence of the convention at Potzdam, his troops under Count de Tolstoy, and the corps of Gen. Benningsen; under the orders of his Prussian Maj. and promised him, moreover, all the assistance for which he might have occasion. It was scarcely to be expected that Prussia would avail herself of this advantage, and of that which the promise of the subsidy she had asked of Great Britain gave her, to obtain from France terms contrary to the interests which these resources were intended to protect. This, notwithstanding, has actually happened: The secret treaty, the effects of which are beginning to appear, was signed by Count Haugwitz and the French Gen. Duroc, the 15th of Dec. 1805, the period fixed as the term when Prussia was to declare against France, in case that power should have rejected the propositions which Count Haugwitz was to make to her, in consequence of the convention of Potzdam.—Seven days after, Dec. 22, the cabinet of Berlin proposed to the British ambassador the arrangements to be taken in common with the Prussian generals, for the positions of the allied armies in Lower Saxony; and dispatched, in consequence, Lieut. Col. Baron De Kruesmark, with a letter to the Hanoverian government, to induce it to furnish provisions for the French garrison at Hameln.—It was necessary to concur in this arrangement (which was only provisionally terminated the 4th of Jan.), because it was to prevent the



French troops from undertaking any thing against Hanover during the negociation.—Was the court of Berlin then ignorant in what manner Count Haugwitz had concluded this negociation? Did it not know, before the signature of the treaty, what would be the end of it? Or, did that minister dispose, as he pleased, of the good faith of his master?—It was on the 27th of Jan. that the cabinet of Berlin announced to the Hanoverian government, “that in consequence of a treaty signed and ratified by the two parties, my German possessions would no longer be occupied by the French troops; that they would be entirely evacuated by those who were still there, and delivered up, until a future peace between England and France should have decided their condition, to the protection of the troops of his Prussian Maj. and to his exclusive administration.” The Hanoverian government was required, but to no purpose, to intimate to all the public officers, that they were, for the future, to consider themselves as finally responsible to the Prussian commission of administration, excluding all foreign reference.—The dispatch addressed the 25th of Jan. to the Prussian minister, and intended to justify this proceeding, was signed with the King of Prussia’s own hand. It ended with these words: “I think it unnecessary to observe how much the territories in question ought to be satisfied with this change of scene; and my wishes would be fulfilled, if, in consequence of the disinterested views by which I am impelled, the administration I have taken upon me should turn out to the happiness of the country and its inhabitants; and by that means satisfactory to his Britannic Maj. to whom I desire nothing more than to give, in this instance, as in all others, all the proofs of consideration, of deference, and of friendship, which circumstances may put in my power.”—The experience of the past, and a well-founded apprehension of the future, did not allow me to hesitate about the part necessary to be taken; and my electoral government was instructed not to enter into any negociation, the object of which might have been to avoid a new French invasion, by allowing the Prussians to occupy Hanover.—The protest made upon this occasion by my electoral minister of state, was ineffectual. The King of Prussia caused the greatest part of the country to be occupied at the moment that my troops re-embarked; and his measures were executed without the least regard.—It was too easy to foresee that Count Haugwitz would find means at Paris to bring back the arrangement between Prussia and France, announced

here, as ratified by the contracting parties, to its original intention.—This was what took place; and the French troops took possession of Anspach, one of the objects of compensation, according to the treaty of Dec. 15, the very day that the Marquis de Lucchesini could reach Berlin with intelligence that France required the execution of the articles agreed upon at Vienna.—The answer returned by the British cabinet to the communication of Jan. 25, did not arrive at Berlin until after the minister of state, Baron Hardenberg, had announced to the British envoy the hostile measures which had compelled me to suspend my relations with a court which could so far forget itself.—The Prussian note of April 4, can furnish no good arguments to establish an unjustifiable measure.—It begins by vaunting the pacific dispositions of Prussia. This disposition is no farther sincere than as it has for its foundation the principles of a just neutrality. The note delivered by the cabinet of Berlin to the French minister on the 14th of Oct. at the very instant that Prussia appeared to feel the affront which she received by the violation of the territory of Anspach, acknowledges that the conduct which she had followed to that time, had proved of advantage to France.—Her actions had much less pretensions to the character of impartiality. After having permitted the French troops who seized on the electorate of Hanover a passage through the Prussian territory, she declared herself ready to oppose, sword in hand, that which the Emperor of Russia had demanded for his armies. France herself forced the passage: she pretended to offer excuses for that step, but it was in a manner equally offensive.—She had seen too clearly where the resentment of Prussia would terminate, which, in fact, appeared to be stifled when his Imperial Maj. of Russia engaged in a personal communication with the King.—Prussia then demanded subsidies of Great Britain, which were promised her, and she signed the convention of Potsdam, the conditions of which she would, doubtless, have been more disposed to fulfil, if I could have so far forgotten my duty, as to consent to the proposition of ceding the electorate of Hanover for some Prussian province.—Prussia affirms, that from the events of the war, she has not had the choice of means to secure the safety of its monarchy, and of the states of the north. She wishes to make it appear, that she has been compelled to aggrandize herself, and to become the instrument, rather than the object of the vengeance of my enemies.—Such an avowal does not become a great



power. All Europe knows that it depended on Prussia, before the battle of Austerlitz, to give repose to Europe, if she had taken the part which her real interests, and the outraged honour of her monarchy dictated to her. She can no longer be excused, after having missed such an opportunity; and even since the event of the 2d of Dec. did she not command an army of 250,000 men, who still remember the victories it obtained under the Great Frederic, which was in the best dispositions, and supported by the whole Russian army, two corps of which were actually under the command of the King of Prussia?—She would, without doubt, have been subject to certain risks; but she found herself in a situation, when every danger must be encountered to save the honour of the state. The prince who hesitates in making a choice, destroys the principle which serves as the basis of a military monarchy; and Prussia ought already to begin to feel the sacrifice she has made of her independence.—The Note of April 4, affirms, “that France had considered the electorate as its conquest, and that its troops had been on the point of re-entering it, to make a definitive disposal of it.”—The electorate of Hanover, as an integral part of the German Empire, is not concerned in the war between Great Britain and France; nevertheless, it has been unjustly invaded by that power, which has, notwithstanding, frequently indicated the object for which she was disposed to restore it.—France was at length compelled to abandon the country, and 40,000 of my troops, and those of my allies, were established there, when the Count de Haugwitz signed the treaty which disposes of my states. It is true, that the Russian corps were then at the disposal of his Prussian Majesty; but its chief, with the genuine spirit of an honourable man, was not the less determined to fight, if the allies of his Master were attacked: we shall not speak of the French garrison which remained at Hameln, insufficient in point of number, deprived of the means of defence, and on the point of being besieged, when the promises of Prussia caused the plan to be abandoned.—The intention of France to dispose definitively of the electorate, would have been contrary to the assertions she has so often made. It would, moreover, have been contrary to the usage of war, since even a conquest is not definitively disposed of before a peace; and particularly at a moment when a wish might exist to manifest a pacific disposition.—Prussia had no right to judge if Great Britain had the means of opposing the return of my enemies to the

electorate. Her power furnishes her with the means of bringing the war to an honourable end, for the interests she defends: but it is difficult to conceive in what light Prussia pretends that her measures removed troops that are strangers to the electorate, and ensure the repose of the north. Her troops, in consequence of the treacherous conduct of her cabinet, will remain as much strangers to the electorate as the French troops.—Prussia should not speak of her sacrifices at the moment when her only aim is to aggrandize herself, unless she feels the loss of her independence to be such, and how much she has departed from her duty, in abandoning one of the oldest possessions of her house, and of subjects who implored, in vain, her assistance. Besides, her sacrifices have no connection with my system of policy, and confer no right on her to usurp the government of my German subjects, whose fidelity nothing has hitherto shaken, and which they will retain towards my person, and a family of princes, who for many ages have only sought their happiness.—It is evident that the conduct of the court of Berlin is not the free expression of the will of its sovereign, but the consequence of the influence exercised by my enemies in the cabinet of that Prince. All the courts and all the states, however, who can judge of circumstances, and all that they owe to the system adopted by the court of Berlin, will agree that the act committed against a Sovereign united to his Prussian Majesty by the ties of blood, and until now by those of friendship, places the safety of Europe in greater danger than any act of hostility on the part of a Power with which one might be at open war.—Convinced of the justice of my cause, I make my appeal to all the Powers of Europe, who are interested in resisting the consolidation of a system, which, by threatening the political existence of an integral part of the German Empire, brings into question the security of the whole. I demand, most earnestly, the constitutional aid which is due to me as Elector, from the Empire, its august Head, as well as Russia and Sweden, the Powers who have guaranteed its constitution, and who have already manifested, and still continue to manifest, the most honourable disposition for the preservation of my states.—Lastly, I protest in the most solemn manner, for myself, and my heirs, against every encroachment on my rights in the electorate of Brunswick-Lunenburgh, and its dependencies; and I repeat, in quality of Elector, the Declaration made by the Minister of my Crown at the Court of Berlin, that no advantage, arising from political arrangements,



much less any offer whatever of an indemnity, or equivalent, shall ever engage me to forget what I owe to my dignity, the attachment, and exemplary fidelity of my Hanoverian subjects, so as to yield my consent to the alienation of my electorate.—Given at the Palace of Windsor, the 20th day of April, 1806, in the 46th year of my reign.—(L. S.) GEORGE R.

*FRENCH EXPOSÉ. From the French Official Paper, the Moniteur, Dated 9th April, 1806.*

[Divers political circumstances having given rise to all sorts of reports, the Editors of the *Moniteur* consider themselves happy in having been able to collect some positive information, which will enable the reader to judge of these reports, and to reject all those which are consistent with truth.]

“England has declared war against Prussia. All the king's ships have received orders to attack the Prussian vessels, and letters of marque have been issued to privateers. Is this a just proceeding on the part of the English Government? Is it a politic one? These are questions which it is not our intention to examine. It is sufficient for us to discover that this measure is advantageous to France; that one of its first consequences will be to shut the North against the English trade: and that there is little wisdom on the part of England, in acting so towards a considerable power, whom she forces into a nearer connection with France; and whom she determines to remove from her councils the agents and the influence of England. France and Prussia united, can, if they please, shut the Sound. If England had learned how to accommodate her policy to circumstances, she would have maintained her party and her creatures in credit at Berlin. She would have rendered the blockade of the ports of the North less severe. She would have, in fact, preserved the advantage which she derives from the Prussian flag; for commerce has occasion for intermediate agents between the merchant and the consumer. But, however it may be, we cannot consider this new political event but as tending to accelerate peace; for, assuredly Prussia is neither a weak enemy for England, nor a weak ally for France. We know, that there are persons who accustom themselves with difficulty to the idea of these connections between France and Prussia; but they do not see, that the hesitation which was first manifested by the latter cabinet, depended upon temporary circumstances which have neither altered the principles of the king, nor those of his most

faithful and intelligent servants. If there was any thing which gave offence to France, it could only be imputed to a frantic minister who was sold to England, who was formerly in her service, and who quitted it for reasons which the dignity of this paper will not allow us to mention. It perhaps, may be supposed, that England, in the new circumstances in which she finds herself with regard to Prussia, had no medium left her, and could not avoid declaring war. But the occupation of Hanover, by Prussia, was the only means of preventing the French from returning to that country; and if they had returned, the freedom of the English trade would not have been the greater. It may be said, that Prussia has not only shut the ports of the Elbe and the Weser, as they were by the French, but that the occupation was made in the name of the king, and in the same form as if he had determined to annex this fine province to his vast monarchy. However, there is nothing, in fact, to prove that this was the intention of Prussia; and it is very possible, that the cession of Cleves, Anspach, and Neufchatel, may relate to some other principles of arrangement, since the population of all the three does not equal a fifth of the population of Hanover. Some discussion, therefore, might have taken place between Prussia and England; and the wisest course would have been, not to have begun by declaring war. Supposing occupation to be equal to final incorporation, England, instead of avoiding that consequence, makes it more certain; for, whatever losses the Prussian trade may experience, during two or three years' war, she will be indemnified by the more considerable loss which the trade of her enemy will sustain; and England submits to these losses for an interest which the English nation has always disowned. It has always considered Hanover as a foreign property, solely belonging to the House of Brunswick. How happens it, that it has so suddenly changed its principles in this respect? —It appears, that M. Schimmelpenninck, the Grand Pensionary of Holland, has entirely lost his sight. Who is to be his successor? What effect will be produced by this change in the magistracy? These questions excite the attention and anxiety of all the Dutch, who are sincerely attached to the country. It is well known, that the Emperor never gave any positive sanction to the late changes in the constitution of that country; and that he said, on that occasion, that the prosperity and liberty of nations could only be assured by two modes of government; either a tempered and constitu-



tional monarchy; or a republic, constituted according to the theory of liberty, and which will be the true organ of the public will. All nations cannot, with safety, leave to the people the choice of their representatives; and when a nation has to apprehend the effects of assembling the people; when the advantages which it expects are less than the inconveniencies which it foresees; such a nation, which cannot find protection under a republican form of government, has recourse to the principles of a good and prudent monarch. Under the present constitution of Holland, the Grand Pensionary has more power than the King has in England: he has even more than the Emperor has in France; or than any Sovereign has in any country; and, what is without example in a republic, their high mightinesses, or the representatives and legislative bodies, have been nominated by the Grand Pensionary. The defect of this constitution cannot escape the observation of the sagacious. They cannot be called a republic, where the representative and legislative bodies are not nominated by the electors; and if there be any fear of the electors, it will be best to renounce at once the republican form of government. A government, which neither having the advantages of a republic, nor a monarchy, combines all the inconveniencies of both, should not be absolutely proscribed. Such being the situation of Holland, she must be a gainer by any change that she must make in her constitution. If the landholders, the merchants, the enlightened men, are of opinion that they can have a representation made by the choice of the people without distinction of classes or religion, they will create a system much more proper than the present one. If that be not their opinion, and that they think it necessary to have recourse to a constitutional monarchy, they will do that which will be more advantageous to their country than the preservation of their existing constitution can be. It is their duty to examine their situation, to judge of the circumstances in which they are placed, and to choose between the two systems that which is best suited to them, and the most likely to establish, on a solid foundation, the public prosperity and liberty.—Bavaria had taken possession of the Margraviate of Anspach, and has ceded to France the Duchy of Berg which, united with that of Cleves, is settled upon Prince Joachim, the Grand Admiral of the Empire. Wesel is a strong fortress on our frontiers. The Duchy of Cleves gives us an advantageous point of contact with Holland; and France, for the future will only find on the right bank of the Rhine,

princes who are allied by blood to the Imperial Family.—General Oudinot has taken possession of the counties of Neuchâtel and Valengin. He found those countries loaded with English merchandize, heaped there by the merchants of Switzerland, and principally by those of Basle. Of these the French army had taken to the amount of many millions; all the banks of the Lake of Neuchâtel were covered with English manufactures. This circumstance justifies all the prohibitory measures which may be taken with regard to Switzerland. That country is little more, at this moment, than a warehouse for English goods. When it shall be cleared of these manufactures, we shall perhaps have the means of giving a new check to our enemy. Is it possible that the Landamman was not struck with the danger to which he exposed the country? Who will protect Basle from a visit from the French army? Does this magistrate, who sees smuggling carried on by wholesale under his eyes, suppose that he is not responsible? If the French consider these depots of prohibited goods so publicly made, and to such great extent, a real act of hostility; if the French government multiplies prohibitory laws between Switzerland, France, and Italy, will not the Landamman be the cause of it? And will not all the complaints that the Swiss may make be unjust and ill-founded? Dalmatia is occupied by the French army. It is separated from the mouth of the Cattaro by the republic of Ragusa: the country is mountainous, and the roads are bad. The French troops had arrived at Ragusa, when the fort of Castel Nuovo was delivered to 300 Russians by General Brady, who commanded 2000 Austrians. This general, whose ancestors were English, has been wanting in respect to France, and has betrayed his master. Upon receiving this information, Marshal Berthier gave orders that Brannau, which defends the frontiers of the Inn, and which was to have been given up on the 1st of April, should not be restored, and that it should be again garrisoned. The division of the grand army, which was on its way to France, has halted. The prisoners of war, that were to have been sent back to Germany, have been detained, until further orders, in the places at which they were.—This outrage offered by Russia to the Austrian flag and arms, is the more inconceivable, because the Russians are at Corfu, draw their provisions from the ports of Trieste and Fiume, a free communication with which has not been prohibited. The Court of Vienna has ordered, that General Brady should be arrested and tried. It has ex-



pressed its dissatisfaction to Russia. It will cause Castel Nuovo, and the mouths of the Cataro, to be delivered up to France, without having occasion to reply, by arms, to this act of hostility.—The Russians have evacuated Hanover, and returned home. The army which the Emperor Alexander commanded has also returned to Russia. After all the losses which it sustained, it is very natural that it should repair them by recruiting. A part of the troops, which were at Corfu, have returned to the Bosphorus with General Lasey. A considerable part of those that were in Poland, are marching towards Choczim and the Crimea. The illusion, with respect to the Russian armies, is no more. The French army which, in two months, dissipated the third coalition, was then only on the peace establishment: at the end of the three months, which have since elapsed, it finds itself on the war establishment. It has nothing to fear from all the forces of Europe; but no person will be able to form a fourth coalition. England knows full well, that it would be money thrown away. She reflects with terror, that the first coalition, which lasted five years, made France mistress of Holland, Belgium, the Rhine, and all the Cisalpine country; that the second coalition, which only lasted two years, gave to France Piedmont and Switzerland; that the third, which only lasted three months, gave her Venice, Naples, and Genoa; that the least she could expect from a fourth coalition, would be Trieste and Fiume, and the eternal exclusion of the English from all the ports of Europe. Russia, recovered from the vain illusion by which she was deceived, well knows what thirty millions of people, scattered over an immense territory, and under the necessity of opposing the Persians, Turks, and Tartars, can do against forty millions of Frenchmen united on the same platform, brave, active and intelligent, and more capable of conquering Russia, than the Russians are of conquering France.—English, Russian, and Sardinian Envoys, and a knot of malcontents from all the countries in the world, had fixed on Rome as the center of their inachinations. The Emperor required that they should be driven from thence; and that a sovereign, placed in his empire, should do nothing contrary to the safety of the armies of Naples and Italy. The first care of an army should always be, not to allow itself to be surrounded, either by spies or those who encourage desertion. This de-

mand gave rise to many consistories, when the persons who were the objects of it did justice to themselves, and all evacuated Rome.—The kingdom of Naples is entirely conquered. The French troops are at Reggio, at Otranto, and at Taranto. Only a small body of the Neapolitan troops could embark and reach Sicily. That island is defended by 4,500 English. The presence of such enemies is an additional inducement for the French to go there. Gaeta, an insignificant fortress, with a garrison of 1,600 men, is besieged.—The victory of Austerlitz has produced as much sensation at Constantinople as at Paris. The exultation there was sincere and universal. The government of the Porte is neither ignorant nor sold. There may, at Constantinople, be some traitors, but they are not numerous; whilst, on the contrary, the multiplied measures of Russia for sapping the foundation of this vast empire, has not escaped the notice of the real Ottomans. They are not ignorant that the protection of France can alone be sufficient for the Porte; and that France is the only power interested in protecting her. The vicinity of the French, in Dalmatia, has inspired them with the liveliest joy. The Emperor Napoleon has been acknowledged Emperor. The Porte knows very well, that its treaty with Russia was extorted; and that it is rather a treaty between a despotic prince and his vassal, than between Sovereign and Sovereign; that it is not the French who have excited the Greeks and Servians to insurrection; whose ships of war are anchored before Constantinople; and who are continually creating commotions in the Morea. This new attitude of the Porte has produced much uneasiness at St. Petersburg; and if the Porte shall be roused to acts of energy against Russia, there will not be found, between those two powers, the great difference that may be supposed. The Mussulman is brave; and were he directed and assisted, he would triumph over the Muscovite militia. It is not probable that the Porte will wish to go to war; but she has a right to preserve her independence, and to wish for protection against the insults of Mr. Italinsky, every proceeding of whom, when he communicates with the Divan, is only calculated to excite hatred and indignation." [We intend to collect in this way, every month, information of what is passing; and to throw some light into the labyrinth of false reports, by which the lawful speculations of fair and honest merchants may be injured.]